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### Current Topics.

The late Mr. Austen-Cartmell.

THE DEATH of Mr. JAMES AUSTEN-CARTMELL, which we recorded last week, adds another to the losses which the Equity Bar has suffered recently, and the event is the more to be regretted for the distinction to which he had attained and his failure to reach the judicial office which, in the ordinary course, is the ultimate reward of a Junior Equity Counsel to the Treasury. In speaking of AUSTEN-CARTMELL, the first thought naturally is of the loss he suffered during the war in the death of his two sons, whose names are commemorated on the War Memorial in Lincoln's Inn. This was a loss which he bore, and bore with fortitude, at a time when the war added to his official work a great press of business at once novel and important—business which he conducted in court and elsewhere with the same painstaking care, tact and courtesy which had characterized him in the years when, by assiduous labour and great ability, he was building up a practice and coming to the front. AUSTEN-CARTMELL had the sincere esteem of a wide circle of professional and private friends, and their regret for his loss will be increased by the knowledge that his career has been cut short just when its natural reward was within his reach.

### The Birthday Honours.

THE LIST of Birthday Honours published last Saturday contains numerous features of legal interest. The Lord Chancellor obtains a further step in the peerage and becomes a Viscount, and Mr. T. M. FRANKLEN, who has been Clerk of the Peace for Glamorganshire for forty years and Clerk to the Glamorgan County Council since its formation in 1888; Mr. FRANCIS GORE-BROWNE, K.C., a leading company lawyer and advocate, now Chairman of the Rates Advisory Committee; Judge GRANGER, the senior County Court Judge; Mr. J. R. B. GREGORY, a partner in the firm of Rawle, Johnstone & Co., Treasurer of the Foundling Hospital, and a member of the Council of the Law Society; Col. J. W. GREIG, K.C., M.P., of the London Scottish; Mr. D. M. KERLY, K.C., who was the leading member of the Income Tax Commission; Mr. LEONARD W. KERSHAW, King's Coroner, Master of the Crown Office and Registrar of the Court

of Criminal Appeal; and Prof. JOHN RANKINE, K.C., Professor of Scots Law, University of Edinburgh, all receive the honour of Knighthood.

### The Divorce Lists.

WE REFERRED last week to an error which might have arisen in our citation of the statistics of work in the Divorce Division without being aware of the trap which the compiler of the statistics had set. The total number of causes for the Easter Sittings is, indeed, given as 4,803, of which 2,942 are divorce causes, with an insignificant number of probate actions. But a minute examination of the official summary, and of the P. & D. cause list on which it is founded, shows that the compiler has for the Probate and Divorce lumped the Easter and Trinity lists together. This, of course, makes the statistics useless for the purpose of comparison—we wonder what Sir JOHN MACDONELL would have said about it—but it explains why the President was able to say in his statement last week (*Times*, 2nd inst.) that there were then outstanding fewer than 600 undefended divorce causes. It would obviously be a convenience, in order to keep the statistics right, if a new summary was issued, showing, as in previous sittings, the true state of the work at the beginning of the present sittings.

### The Lord Chancellor on Divorce Work.

ON THE OCCASION to which we have just referred Lord BIRKENHEAD also discussed the circumstances which had led to his sitting as a judge of the P.D. & A. Division, and he spoke more in detail in the House of Lords on the 2nd inst. in response to a request by Lord MUIR MACKENZIE. Lord MUIR MACKENZIE, we notice, no doubt unconsciously, repeated in substance the remark we made some weeks ago, that for the Lord Chancellor to sit as an ordinary judge was impressive, but was not business; and he reminded Lord BIRKENHEAD, as we have done, of his own projects of reform contained in his *Times* articles, projects which a willing legislature gave him the means of realizing. In his statement in the House of Lords he ignored this, and spoke as though the Administration of Justice Act did not exist. In his statement in Parliament he spoke of the difficulties of divorce work as being quite beyond the capacity of magistrates and county court judges. These difficulties, he said, may only emerge in one case out of twenty or out of forty, "but in the cases in which the difficulty does emerge it requires judicial qualities and judicial experience of the highest character to cope with it." But, of course, exactly the same is true of ordinary county court business. Difficult questions of fact and law do not depend on the amount at stake, and any county court judge or practitioner knows that cases often involve as much learning and care as High Court business. Still, the immediate question is not one of referring divorce cases to county court judges and magistrates, but of putting in force the system of provincial jurisdiction introduced by Parliament in the recent Act, with the implied mandate that it was to be put in force. We have never regarded that as a good system, but it is a step in the way of decentralization of divorce work, and it would at least assist the Lord Chancellor's expressed desire to save the expense of bringing witnesses to London. We must defer any observations on the Lord Chancellor's statement as to the pressure of work in the K.B.D. As he says, this is a time of the year, with half the judges away on circuit, when it is specially difficult to relieve the pressure. But we deprecate the borrowing of a judge from the Chancery Division. As the term goes on it is usually very difficult to get urgent work done before the Vacation begins. And we must leave for the present the questions of cutting down assize towns and curtailing the Long Vacation, to which, also, Lord BIRKENHEAD referred. If our remarks appear too critical, it must not be supposed that we fail to recognize the efforts which the Lord Chancellor is making in the cause of the administration of justice, or the burden of the tasks which he has in many other directions.

### The Indian Divorce Bill.

THE INDIAN Divorce (Validity) Bill has been introduced by the EARL OF LYTTON in the House of Lords and passed through Committee. It consists of only one operative clause declaring that decrees for dissolution of marriage made under the Indian Divorce Act, 1869, where the parties were domiciled in the United Kingdom, shall, if the proceedings were commenced before the passing of the present Act, be as valid as if the parties had been domiciled in India. It will be remembered that the measure has been necessitated by the decision in *Keyes v. Keyes* (*ante*, p. 435), and we have already (*ante*, pp. 425, 446) made some observations on the circumstances of that case. But the matter is one of great interest as regards jurisdiction in matrimonial causes, and we hope to have an opportunity for further comment upon it.

### A Soldier's Plea of Superior Orders.

THE TRIAL of Germans accused of war crimes appears to have been conducted with the judicial impartiality and desire to get at the facts, which might have been expected from the judges of the Supreme Court at Leipzig. Whether the sentences imposed have been adequate or not is a matter on which we do not express any opinion. But the acquittal of Lieutenant-Commander NEUMANN on the charge, admitted to be true, of sinking a hospital ship, raises in a very dramatic form a question which has frequently exercised the minds of lawyers. Is the fact that a soldier or sailor acts under superior orders a complete defence upon a criminal charge? It was pleaded successfully in NEUMANN's case, as it would doubtless be pleaded if a member of the forces in Ireland was charged with house-burning and other outrages committed in an "official reprisal." And, according to Art. 443 of the British Manual of Military Law, 1914, quoted by Sir GRAHAM BOWER in a letter to the *Westminster Gazette* of the 7th inst., the plea would be as successful here as in Germany. It is said that absolute obedience to superior orders is necessary for the maintenance of discipline. But this is only one form of the doctrine of military necessity, which has been often evoked to justify military excesses. There is, of course, a limit here, as in other cases, to what may be done in pursuance of military measures, but the difficulty is where to draw the line. Mr. Justice STEPHENS, in discussing the question (*Hist. of Crim. Law*, I, pp. 205, 206), concluded: "The only line that presents itself to my mind is that a soldier should be protected by orders for which he might reasonably believe his officer to have good grounds." In *Keighly v. Bell* (1866, 4 F. & F., p. 790), WILLES, J., said: "Were I compelled to determine that question, I should probably hold that the orders are an absolute justification in time of actual war—at all events, as regards enemies or foreigners—and I should think, even with regard to English-born subjects of the Crown, unless the orders were such as could not legally be given." But practically the question can only arise where a subordinate officer has given an order without authority. If he is acting under the orders of the supreme command, he will be protected either by the existing law or by an Act of Indemnity. In Germany, it seems, he is protected by the law, as, according to the military code, he would apparently, to the extent indicated by WILLES, J., be protected here. The moral is that prosecutions are of little use unless the superior command can be indicted.

### Members of Parliament and Income Tax Deductions.

ON THE DISCUSSION in the House of Commons on the 1st inst. of the proposal to allow Members either exemption from income tax on their Parliamentary salaries or free travelling, the late Chancellor of the Exchequer, Mr. AUSTEN CHAMBERLAIN, took what we believe is the unusual course of reading to the House an opinion of the Inland Revenue Commissioners, issued with the approval of the Attorney-General, to the effect that travelling and other expenses may be deducted for income tax purposes as expenses of office. We print the opinion on another page, and a perusal of it, and of the relevant statutory provisions, will show

that there is nothing new in course suggested, nor does it hold out the prospect of any deduction of expenses by the public which is not already recognized. The matter depends on the Rules to Schedule E in the Income Tax Act, 1918, under which the tax is paid "in respect of every public office or employment of profit." Rule 9 authorizes the holder of such office or employment, who is obliged to incur and defray out of the emoluments thereof the expenses of travelling in the performance of his duties or "otherwise to expend money wholly, exclusively, and necessarily in the performance of his duties to deduct these expenses from his emoluments." Then Rule 10 empowers the Treasury, with respect to any class of persons who are obliged to incur such expenses, to fix a sum representing a fair equivalent of the average expense, and the sum so fixed can be deducted. The question dealt with in the opinion of the Inland Revenue Commissioners is whether the expenses of a Member of Parliament for travelling, living in London, stationery and postage, and so on, are "wholly, necessarily and exclusively" incurred in performing the duties of the office, and, adopting a literal construction, they advise that the expenses answer the test. The statutory provision has received judicial construction, for instance, in *Bowers v. Harding* (1891, 1 Q.B. 560), and it is by no means clear that some of the expenses referred to by the Commissioners would be allowed by the courts. However that may be, the allowance is confined to the holders of public offices, and there is no relaxation of existing practice for the public generally. It may be noted that in the last edition, the 8th, of "Dowell," it is suggested that Rule 10 seems to have been introduced to meet such a case as the present, so it is a little singular that the opinion of the Commissioners was put forward as something novel.

#### Super-Tax and Bonus Shares.

IT IS NOT surprising that the Law Lords who heard the appeal in *Blott's Case* have differed, and that the decision of the Court of Appeal (who affirmed ROWLATT, J.), that bonus shares are not liable to be brought into account for the purpose of super-tax, has been affirmed only by a majority of three (Lords HALDANE, FINLAY, and CAVE) to two (Lords DUNEDIN and SUMNER). It all depends on whether the matter is approached from a technical or practical point of view. According to *Bouch v. Sproule* (12 App. Cas. 385), when a company capitalizes profits and issues bonus shares in respect of them, these shares rank as capital as between remainderman and tenant for life; that is, so far as the tenant for life is concerned they are not to be treated as income; and it certainly looks as if the same rule must apply as between the shareholder and the Treasury. If the profits do not come into his hands as income, they are not taxable as income. The question, of course, only affects super-tax, for the ordinary income tax is paid by the company on all its profits, whether distributed or not. The majority decided in accordance with the rule in *Bouch v. Sproule*. On the other hand, if the matter is looked at practically, the bonus shares cannot be issued as paid up unless someone has paid money for this purpose, and though the money is notionally—or should it be actually?—paid by the company in appropriating the undistributed profits to the shares, yet these profits are moneys of the shareholders, they must be treated as paid to the shareholders—in which case they must be income—and paid back by the shareholders. This view which, it seems to us, is the commonsense view of the matter, was adopted by the minority. Everyone knows that extraordinary distributions of bonus shares have been made within the last few years. Before the Income Tax Commission the Inland Revenue officials estimated the loss to the Revenue, if they escaped super-tax, at something like four millions (Mr. E. R. HARRISON, Assistant-Secretary, Question 14,565), and the Commission recommended (Report, p. 125) that—

"When the assessing authorities are satisfied that the profits of a company or a portion of them are retained undistributed or are distributed as bonus shares for the purpose of avoiding or diminishing the liability of its shareholders to super-tax, the income of those shareholders may be treated as if the profits or a portion of them had actually been distributed as an ordinary dividend."

It can hardly be supposed that the Government will attempt legislative retrospection in regard to bonus shares already issued, but it is now a question for Parliament whether the result produced by the decision of the House of Lords is to stand as regards further issues.

#### Conditions attached to Discharge of a Bankrupt.

ONE is often surprised to find points of law coming up for decision which it would be imagined must have occurred every day for half a century; but the reports bear witness to the fact. The latest example is that of *Re Kutner; ex parte The Debtor v. The Official Receiver* (ante, p. 604). Here the short point was whether the Court in Bankruptcy, under s. 26 of the Bankruptcy Act, 1914, which empowers it to suspend the discharge of a bankrupt in certain cases until he has paid a dividend of not less than ten shillings in the pound to his creditors, enables the court to suspend his discharge until he has paid fifteen shillings in the pound. In other words, does "not less than ten shillings" mean "ten shillings or more than ten shillings"—which appears to be the literal meaning—or does it mean "ten shillings and no more." The Court of Appeal has just taken the latter view, and reversed an order of the Registrar in Bankruptcy, fixing fifteen shillings as the amount of dividend to be paid. The proviso which speaks of "not less than ten shillings" is contained in s. 26 (2), proviso (iii), and limits a discretion to refuse or suspend discharge already given in unlimited terms in the previous sub-sections (1) and (2). This effect of the proviso, namely to limit the unlimited discretion otherwise arising out of the wording of this section, was first recognized by Lord ESHER, M.R., in *Re Barker and Re Jones* (25 Q.B.D. 288, at p. 292). *Prima facie*, one would be disposed to say that the Legislature has intended ten shillings to be a *minimum*, not a *maximum*; but the wise and humane policy of our courts in construing a statute is always to interpret, in case of ambiguity or doubt, against a burden or a penalty, not in favour of it. Lord Justice YOUNGER, in his judgment, suggested that the policy of the Bankruptcy Acts leaned against any attempt to compel a debtor to work for the benefit of his creditors, and no extension of the statutory burdens imposed on him should be read into the Act.

#### Auctioneer's Commission on the sale of a Lease.

ALTHOUGH DECISIONS in the county courts are not binding decisions even upon the learned judge who gives them, there is a growing tendency for county court judges to note and follow one another's decisions, especially in exceptional courts, such as the newly amalgamated Mayor's and City of London Court. It may therefore be of interest to notice a point, very important to city men, recently decided in the court just named, in the case of *Charles W. Parker v. Messrs. C. C. & T. Moore*, a report of which we reprint elsewhere from the *Times*. The plaintiff related to the sale of a lease and the commission payable on such sale in certain circumstances. Mr. ERNEST CHARLES, K.C., who appeared for the defendant auctioneers, stated that the case was regarded as of immense importance by the Surveyors' Institution and by auctioneers generally, as it made a difference of about 50 per cent. in the amount of their commissions. The point was this. The plaintiff owned the unexpired residue of a lease. He put it in the hands of the auctioneers to let; they found a firm who were willing to pay £950 in all, provided they got the fag-end of the lease conveyed to them, namely £200 as rent and £750 as a premium for the assignment of the residue. This offer was accepted by the plaintiff, and a deposit was paid to the auctioneers, who deducted out of it two commissions, one for letting the premises and an additional 5 per cent. for selling the fag-end of the term. The plaintiff disputed their right to claim both these commissions: his point being that the transaction was, in substance, the sale of his leasehold, and therefore only liable to commission for sale. The view of the assistant-judge, who allowed the two commissions, was that the transaction was really what it purported to be, a letting *plus* a sale, so that the two commissions were payable.



### Abuse of Poor Persons Procedure.

MUCH HAS BEEN heard lately about the hardship imposed on defendants who have to defend at their own expense, without hope of an indemnity for their costs, actions brought against them under the Poor Persons' Rules. In a recent case, where the plaintiff brought a slander suit quite unsupported by corroborative evidence, Mr. Justice DARLING expressed his sympathy with the defendants and criticized this abuse of a privilege intended to redress real grievances. The proper remedy, we think, is not the abolition or restriction of Poor Persons' actions, but the imposition of better checks than exist at present upon the bringing of such actions. What seems desirable is that the whole case for the plaintiff, supported by proofs of the actual witnesses to be called and by the documents, or copies of the documents, to be relied on, should be sent to a Master on application for a writ in a Poor Persons cause. The Master should read the papers and certify that there is a conclusive case for the plaintiff, unless the evidence is rebutted or breaks down at the trial. Even then, the defendant should be permitted, on appearance, to attend before the Master with his proofs and documents, and disclose his defence. If this is meritorious, the proceedings should be stayed, unless and until the plaintiff can proceed in the usual way.

### The Cambridge Law Journal.

WE HAVE received the first number of *The Cambridge Law Journal*, and we hope to notice it further next week. But we wish to welcome at once this interesting addition to legal literature. The United States have long had well-known reviews of this kind. The best known are the Harvard and Yale Reviews, and Minnesota is coming to the front. But the *Cambridge Law Journal* is, we believe, the first venture of the kind here.

## Covenants in Restraint of Trade and Solicitors.

THE decision of the House of Lords in *Fitch v. Dewes* (reported elsewhere) is, for solicitors in particular, an important addition to the cases on restraint of trade, which have been rapidly accumulating of recent years. It is interesting to note how decisions on particular points of law have a way of coming in batches. The long line of modern trade union decisions is rather attributable to social changes than to any such tendency, but a few years ago the House of Lords was dealing in case after case with the "clog" upon the equity of redemption; and recently there has been a similar group of restraint of trade cases. The *Nordenfelt Case* (1894, A.C. 535) may be described as the forerunner of these; and, to select only the more prominent, there have since been *Sir Wm. C. Leng & Co. Ltd. v. Andrews* (1909, 1 Ch. 763); *Mason v. Provident Clothing, & Co., Company* (1913, A.C. 724); *Eastes v. Russ* (1914, 1 Ch. 468, C.A.); *Herbert Morris, Ltd. v. Sazely* (1916, A.C. 688); *Attwood v. Lamont* (1920, 3 K.B. 571, C.A.); and now *Dewes v. Fitch* (before EVE, J., and in C.A. 1920, 2 Ch. 159).

To show the development in the law which has been taking place, we must go back to the origin of the doctrine of the invalidity of covenants in restraint of trade. The Elizabethan lawyers held the view that a man's contract, if it had the effect of debarring him from exercising his trade and of withdrawing him from the community as a useful member of society, was a contract void at law on the ground of public policy. The early law on this subject is illustrated by the case of *Colgate v. Bacher* (1601, Cro. Eliz. 872). A father entered into a bond conditioned on the payment of £20 if his son should use the trade of a haberdasher in the County of Kent or the Cities of Canterbury or Rochester, before a certain date. Notwithstanding the very limited nature of the restraint, the court held the bond void, saying that the young man ought not to be prevented from exercising his trade. In time, however, the exigencies of life led

to a relaxation of the rule. As was pointed out by the late Lord MACNAGHTEN in *Nordenfelt v. Maxim Nordenfelt Guns and Ammunition Co.* (*ubi supra* at p. 564), traders could hardly venture to let their shops out of their hands; the purchaser of a business was at the mercy of the seller; and every apprentice was a possible rival in trade. This relaxation proceeded along the lines of recognizing that partial restraints might be valid at law. In the leading case of *Mitchel v. Reynolds* (1711, 1 P. Wms. 181), Lord MACCLESFIELD, then PARKER, C.J., who delivered the judgment of the court, divided restraints entered into by agreement of the parties into "general" and "particular" restraints. General restraints, he said, were all void, whether by bond, covenant or promise with or without consideration, and whether it were for the parties' own trade or not. Particular restraints, he further sub-divided into restraints entered into without consideration (all which, he said, were void, no matter how created), and restraints entered into for a consideration. "Where a contract for restraint of trade," he said, "appears to be made upon a good and adequate consideration, so as to make it a proper and useful contract, it is good . . . All the books, when carefully examined, seem to concur in the distinction of restraints general and restraints particular, and with or without consideration, which stand upon very good foundation." It was essential, however, that there should be a consideration for the covenant, though it was subsequently held that its adequacy could not be inquired into: *Hitchcock v. Coker* (6 A. & E. 438).

Lord MACCLESFIELD's classification had much to do with the subsequent development and application of the doctrine. The court came to treat the matter as one no longer open to doubt that if the covenantor had subjected himself to a restraint from exercising some trade over a large territory, that was to be treated as a general restraint, and therefore *ipso facto* void. When Lord LANGDALE in *Whittaker v. Howe* (1841, 3 Beav. 383) ventured to hold that the restraint was, in the circumstances of that case, not unreasonable and not bad, although it extended to the whole of England and Scotland, his decision was severely criticized. It was said that Lord MACCLESFIELD had held that a general restraint was absolutely void, and that it did not matter whether a general restraint was reasonable or not. BOWEN, L.J., when the *Nordenfelt Case* (1893, 1 Ch. p. 658) was before the Court of Appeal, described Lord LANGDALE's decision as inexplicable, and referred to it as the first cloud upon the clear sky of the common law narrative of the development of the doctrine. And the Court of Appeal in that case affirmed the common law view that general or unlimited restraints in trade were void as being contrary to public policy, but partial restraints were *prima facie* valid; and while they could be attacked on the ground that they extended further than was necessary for the reasonable protection of the covenantee, it was for the covenantor who desired to upset the covenant to prove this; that is, the onus of proof was on him.

But the decision of the House of Lords in the *Nordenfelt Case* (1894, A.C. 535), in effect, got rid of Lord MACCLESFIELD's division of restraints into general and partial, and substituted the division into unreasonable and reasonable restraints. As was pointed out by Lord ASHBORNE in *Nordenfelt v. Maxim Nordenfelt Guns and Ammunition Co.* (1894, A.C. 535, at p. 557), one can readily see that covenants in restraint of trade might be extravagant and unnecessary, quite unreasonable, and not at all required for fair protection, and then the fact that they were general and not partial would be a distinction entitled to great weight. But he said that he did not know of a single reported case, the facts of which were clearly known, where a general restraint, clearly reasonable in itself and only affording a fair protection to the parties, had been held void. The judgments of the House of Lords in that case undoubtedly did much to put the doctrine of the avoidance of covenants in restraint of trade on a much more reasonable foundation than formerly. It was impracticable, indeed, to get rid of that indefinite factor—the doctrine of public policy; but Lord MACNAGHTEN did much to expose the specious nature of the doctrine as a ground for avoiding covenants of this nature. It was a principle of law and of public

policy, he said, that trading should be encouraged and that trade should be free; "but a fetter is placed on trade and trading is discouraged if a man who has built up a valuable business is not to be permitted to dispose of the fruits of his labour to the best advantage." In other words, instead of the doctrine of public policy being a ground for avoiding a covenant against trading, it is really a ground for allowing such covenants. A vendor of a business, in subjecting himself to a restraint not to carry on a similar business in the future, will obviously obtain a better price for his business than if he were at liberty to continue his trade.

The *Nordenfelt Case* having thus established that the general test is the reasonableness of the restraint, later cases have developed the new distinction between a restraint imposed on the occasion of the sale of a business and restraints in agreements between employer and employee. This was emphasized in *Mason v. Provident Clothing Co.* (1913, A.C. per Lord HALDANE, at p. 731, and Lord SHAW at p. 738), where a restriction agreed to by a canvasser in a business, having branches all over England, not within three years of the termination of his employment to enter into similar employment within twenty-five miles of London, was held to be void. This was upon the ground that the restriction was wider than was reasonably necessary for the employers' protection, since it extended to districts in which the employee was not actually employed, and in which the personal knowledge he gained could not be used to the prejudice of the employers' business. And Lord SHAW in his judgment (*ubi supra* at p. 740) adopted the dictum of FARWELL, L.J., in *Sir W. C. Leng & Co. Ltd. v. Andrews* (1909, 1 Ch., p. 773) that the doctrine in question "does not mean that an employer can prevent his employee from using the skill and knowledge in his trade or profession which he has learnt in the course of his employment by means of directions or instructions from the employer. That information and that additional skill he is entitled to use for the benefit of himself and the benefit of the public, who gain the advantage of his having had such admirable instruction." And FARWELL, L.J., continued, in a passage not quoted by Lord SHAW, but which is important for our present purpose: "The case in which the Court interferes for the purpose of protection is where use is made, not of the skill which the man may have acquired, but of the secrets of the trade or profession which he had no right to reveal to anyone else—matters which depend to some extent on good faith."

The decision in *Herbert Morris Ltd. v. Sazalby* (*supra*) followed on the same lines, and affirmed the invalidity of an employee's covenant, the effect of which was to deprive him of the chance of exercising his special skill. The employers were not entitled to impose such a covenant merely to protect themselves against competition. A similar decision had previously, but since *Mason's Case*, been given in *Eastes v. Russ* (*supra*).

The effect of the recent decisions was explained in the very interesting judgment of YOUNGER, L.J., in *Attwood v. Lamont* (1920, 3 K.B. 571, at pp. 571 *et seq.*), in which ATKIN, L.J. concurred. He held it to be established, first, that the onus is on the covenantor to show that the restriction goes no further than is reasonable for the protection of his business; secondly, that the restraint must be reasonable, not only in the interests of the covenantor, but in the interests of both the contracting parties; thirdly, "and the most important of all," that an employer is not, though the purchaser of a goodwill, entitled to protect himself against competition; that is, in the case of an employee, against competition after the employment has come to an end. This YOUNGER, L.J., founded on the judgment of Lord PARKER in *Morris v. Sazalby* (*supra*). There was in *Attwood v. Lamont* a further point as to the severability of the covenant, but with that we are not now dealing.

In the present case of *Fitch v. Dewes*, an agreement made in 1912, by which the appellant was engaged as managing clerk to the respondent for three years from 31st December, 1911, and such longer term as might be agreed upon, contained the following clause:—

"The said Thomas Birch Fitch hereby expressly agrees with the said John Hunt Dewes that he will not on the expiration or sooner determination of the said term of three years or any extended term as herein provided either alone or jointly with any other person or persons

directly or indirectly be engaged or manage or concerned in the office profession or business of a solicitor within a radius of seven miles of the Town Hall of Tamworth, but nothing herein contained shall at any time prevent the said Thomas Birch Fitch from carrying on the legal business of the North Warwickshire Miners' Association at Tamworth or within the aforesaid radius thereof."

This agreement was subsequently modified in a manner not material to be specified. The point urged against the agreement was that it was unlimited in point of time; but contracts in restraint of trade have frequently been upheld where there is no such limit, and the question is really whether the restriction is reasonably necessary for the protection of the covenantor. In this respect the case differs from *Mason's Case* and *Sazalby's Case*, for the managing clerk, when he left his employment, did not simply carry away the business aptitude and professional skill which he had acquired in his employer's service; he had all the information and knowledge which he had acquired from frequent intercourse with his employer's clients. These two types of property were clearly distinguished by EVE, J., in his judgment in the present case (1920, 2 Ch., p. 166), and the possession of the second type brings the case within the second quotation from the judgment of FARWELL, L.J., in *Sir W. C. Leng & Co. Ltd. v. Andrews* which we have given above; and the distinction was drawn, too, by Lord SHAW in *Sazalby's Case* (*ubi supra*, p. 714). Both EVE, J., and the Court of Appeal, and now the House of Lords, accordingly have upheld the validity of the restraint: It was not, said the Lord Chancellor, opposed to the public interest, and did not exceed the protection reasonably required for the employers. It seems obvious that a contrary result would have placed difficulties in the way of competent young men obtaining admission into solicitor's offices and would have had a very unfortunate effect.

## Recovery of Damages for Loss of a Deceased Child.

One of the best known maxims of the Common Law is that expressed in the Latin phrase *Actio personalis moritur cum persona*. The effect of this maxim is to exclude entirely any civil remedy against a person whose tortious conduct has resulted in the death of another. To this, indeed, certain statutory exceptions exist: the chief of these are the rights conferred upon dependants under the Workmen's Compensation Act, 1906, the Employers' Liability Act, 1889, and the Fatal Accidents Act of 1846, better known under its popular title of Lord Campbell's Act. But the remedy conferred by each of these statutes, of course, is limited within a very narrow compass.

Notwithstanding the abundance of authority which exists to exclude an action for damages against the tort-feasor by the legal personal representative of the deceased, or by any other party, the obvious inequity has led to numerous attempts to circumvent it. And ingenious devices to this end have been contrived by experts in pleading. But in practically every case it has proved impossible to drive a coach and four through the common law, or to push beyond reasonable limits the scope of Lord Campbell's Act, so as to penalize the tort-feasor as he would have been penalized had his victim only survived instead of succumbing to the consequence of his negligence or other wrongful conduct. Perhaps the class of case in which these attempts have been most numerous has been that of a parent seeking redress for losses incurred or alleged to have been incurred, from the death of a child.

The ordinary case which arises is that of a young child run over in the streets by some vehicle carelessly driven. If the child lives, it can sue by its next friend and recover damages. If it dies, its relatives have to bury it, but cannot take proceedings in its name and recover one farthing. It is very natural that attempts should have been made to get over the legal fence of barbed wire which proves an insurmountable obstacle to an action. And these attempts have taken three distinct forms.

In the first place, it has been attempted to employ in such cases the well-known legal fiction which enables a parent to sue for the seduction of his daughter. Such daughter is regarded as the



parents' servant, by presumption if she is under twenty-one, and on nominal proof that she has rendered some trifling household service, such as making tea or the like, if she is over twenty-one. The tort-feasor is guilty of a trespass to the parental rights as master of the fictitious servant, and damages *quare amicitia servitia* are recoverable on a very trite principle of law. Now, why not extend this legal fiction to the case in which a child is not indeed seduced, but killed by the negligence or wilful intent of another? Why not say that the parent has lost the services of such an imaginary servant and, in his capacity of wronged master, is entitled to damages.

The suggestion is ingenious. But it is open to one fatal bar. For, even if the child were not a fictitious, but actually a real servant, no damages would be recovered by its master for its death. This was first shown clearly in a famous Canadian leading case which is not an authority in England, but has often been quoted with approval in our courts, namely *Monaghan v. Horn* (1882, 7 Can. Sup. Court R. 409). Here Chief Justice RITCHIE put the doctrine thus: "Obviously, the deceased person never would have had a cause of action for his own death; therefore none could survive to his legal personal representative . . . The husband or master of the deceased was not allowed to sue, because the only damage recognized by the law was the loss of service during the lifetime of the servant, and the death of the servant, therefore, worked no injury to the master of which the law could take notice . . . No one, whether as executor, parent, husband, wife or child, or in any other capacity, could maintain an action in damages on account of the death of a human being." And Mr. Justice GWYNNE put the matter equally clearly: "There does appear, to my mind, good reason why where death is instantaneous, the action should not be maintainable, and why, where death is not immediate but the injury eventually results in death, no damages could be recoverable for any portion of time subsequent to the death . . . The master's claim to the services of his servant arises out of contract, and the right to compensation is based on and commensurate with the continuance of the contract, in virtue of which alone they are due and can be claimed. If, then, a servant be injured by the tort of a third person, and can no longer render to his master the services due under the contract of service, both master and servant have their separate action for the damage due to each for his injury. But the measure of the master's damage is the loss of service to which he was entitled under the contract of hiring with the servant . . . when the death of the servant occurs, the contract of hiring being determined thereby by operation of law, the right of the master to all service under the contract ceases, and such right ceasing, all claim for damages for loss of service must cease also." This reasoning was applied fifteen years ago in the leading English case of *Clark v. London General Omnibus Co.* (1906, 2 K.B. 649, C.A.), where a father tried to recover damages for the loss of his child, and it was there held that no such fictitious contract of service can be used to support any such claim.

The second principle on which an attempt to penalize the tort-feasor in damages has been made rests also on a common law principle, but a very different kind of principle. Where A has been compelled by law to do some act which he would not have been compelled to do but for the conduct of B, then there is a certain amount of authority for the proposition that B has impliedly contracted to indemnify A against the expenses occasioned thereby. B's conduct may be regarded as an implied request to A to do the act which has landed him in expenses; A's act may be regarded as a compliance with B's request; upon request and compliance the law erects an inference of implied promise and implied consideration. Let us see how this somewhat abstract rule may be applied, at first sight, in the case of a parent who has lost his child. The parent, if he has means, is by law compelled to bury his child: *Regina v. Vann* (21 L.J.M.C. 39). This compulsion is the direct and proximate result of the tort-feasor's conduct in killing the child. Hence such conduct may be construed as a request to the parent to bury the child, by complying with which the parent has incurred the expenses of the funeral; hence the tort-feasor is under an implied contract

to indemnify the father for such funeral expenses. Such appears to be the reasoning which was employed on behalf of the father in the leading case of *Osborn v. Gillett* (L.R. 8 Ex. 88), although neither in the arguments nor in the judgments of that case, or of subsequent cases which have followed, does it appear clearly that the alleged ground of action sounded in contract and not in tort. But the courts, although invited more than once, have steadily refused to apply this principle so as to allow the parent to recover. The refusal, however, has generally been based on the view that the parent's suit is an *actio personalis*, and therefore *moritur cum persona*: *Clark v. London General Omnibus Co.* (*supra*). But, if we are right, the action is not one sounding in tort, and hence not barred by the rule. It is clear that if an undertaker buries one's child at one's request, he can recover the funeral expenses as in any other contract. When the parent is compelled to act as undertaker by the act of another, the same principle appears to apply. But, while this line of reasoning—which appears to have been overlooked—leads us to think that something may yet be said for the parent's right to recover funeral expenses in such a case, the matter is now concluded by authority in any court except the House of Lords.

A third principle, however, has also been frequently prayed in aid of the injured father in this class of cases. Lord Campbell's Act is relied on to support his claim. Under that statute, where A is killed by B's tortious act, whether such act is a felony or not, and where A, had he lived, could have recovered damages against B, then A's executor or administrator can sue B for damages (Fatal Accidents Act, 1846, s. 1). The action must be brought "for the benefit of the wife, husband, parent, and child of the person" so killed (*ibid.*). The basis of the action is actual pecuniary loss suffered by some person within the class named as the result of the killing of the deceased (s. 2; *Taff Vale Railway Co. v. Jenkins* (1913, A.C.1.)). It follows that where a father has suffered actual pecuniary loss as the result of his child's death, the executor—who usually is the father—can sue on the father's behalf for any tort which caused the death and recover those damages.

This statutory rule, naturally, has been eagerly relied on, with varying fortunes, in the class of case to which we refer. Various limitations or qualifications of the rule have gradually been laid down. Merely nominal damages cannot be recovered: *Duckworth v. Johnson* (1859, 29 L.J. Ex. 25). Nor can the jury lawfully increase the damages by adding a *solatium* for mental sufferings incurred by the death: *Blake v. Midland Railway Co.* (1857, 18 Q.B. 93). Nor can funeral expenses be recovered. Lord Campbell's Act was relied on, but unsuccessfully, on behalf of the father as one of three alternative grounds in the case on which we have already commented more than once in this article, *Clark v. London General Omnibus Co.* (*supra*). But it is not necessary to show either (1) present pecuniary loss, or (2) a legal right to expect benefit had the child survived. Where a child, if it lived, might reasonably have been expected to support its parents, the prospective loss thus incurred can be recovered under the statute: *Franklin v. S.E. Railway Co.* (1858, 3 H. & N. at p. 214) and *Jenkins v. Taff Vale Railway Co.* (*supra*). On the other hand, sums due at death by virtue of a life assurance policy are expressly excluded from consideration by a recent amending statute, the Fatal Accidents (Damages) Act, 1908. In the most recent case of all, *Barnett v. Cohen and others* (*Times*, 8th April), Mr. Justice MCCARDIE had to consider another extremely ingenious attempt to set up, on behalf of the parent, a ground for alleging "pecuniary loss" within the meaning of the statute. The parent, of the Jewish persuasion, was prevented from doing work for a fortnight after his son's death by a religious custom which dictates a fortnight's mourning in such cases. This damage, however, due to religious custom, is too remote and cannot be recovered: *Stimpson v. Wood* (57 L.J. Q.B. 484). The child was four years of age, and was to have been educated for a station in life superior to that of his parents. But such prospective loss is very different from a clear future loss already capable of estimation, and Mr. Justice MCCARDIE refused to hold it recoverable.

## Curiosities of Pleading.

The elder Disraeli wrote a number of books dealing with the "curious" in various spheres of life, of which the best known is his "Curiosities of Literature." It might be worth the while of some modern critic possessing the pertinacity which marked both the Disraelis, the father and his more celebrated son, to spend a lifetime in collecting instances of "curiosity" in law. An interesting volume might easily be made up out of actual instances of legal quaintness and legal *gaucherie*, such as have occurred in the practice of the courts, and, indeed, still occur every day for all who care to watch.

It is not our purpose to attempt here any instalment of such a work. But some examples of the oddities that occur in the course of legal experience may be mentioned as a guide for others to the things which it is worth while watching for in chambers and the forum. There are three chief directions in which an observer might turn his gaze. The first concerns the ancient and strange traditions still found, or only recently dead, in the Inns of Court and elsewhere wherever lawyers do congregate. The second, and the one most fully worked up in the various reminiscences of eminent lawyers and the books compiled from these to amuse the jaded appetite of the public, concerns picturesque personalities and incidents in the law courts. The third, which is almost virgin soil, relates to the many absurdities and naïvetés which constantly creep into "Pleadings" even in this sophisticated age.

An example of the first class, ancient and extraordinary traditions, will make clear the sort of curiosities we have in mind. It is taken from one of Walter Bagehot's most delightful essays, that on "Lawyers, Bad and Good" in his "Literary Studies." By the way, it is a pity that Bagehot's charming and thoughtful essays are not better known. Some people whose opinion is not worthless consider them in their way quite equal to those of Robert Louis Stevenson, of Augustine Birrell, or of Lowe Dickinson. Bagehot was a thinker as well as a writer. He was a man of business and a politician as well as an economist. He had read all that Lord Haldane has read in philosophy, science and literature. Hence the mingled wisdom, deep charm and shrewd knowledge of the world which abound in his "Literary Studies," of which there are three volumes, as well as his "Biographical Studies," and his "Economic Studies," not to speak of his more serious and better known works on "Lombard Street," "The English Constitution" and "Physics and Politics."

Now Bagehot commenced life as a law student in Lincoln's Inn, where in due course he was called to the Bar, although he never practised. The system of admission to the Bar was very queer in Bagehot's early days—the close of the Georgian Epoch—and he records it with keen appreciation of its humours in "Lawyers, Bad and Good." There were no examinations in the modern sense. But, one night each dining term, the benchers of Lincoln's Inn held, after dinner, what was called a "moot." Each student in turn was called up to the Bench and directed to continue an argument on a point of law. The "Points of Law" had been compiled in times immemorial. Arguments had been constructed in the days of Coke, four in all, there being two counsel on each side. A judgment had also been constructed. Then the whole case, arguments and judgments, had been split up into sections, numbered A to Z, and printed on separate cards, each of which thus contained a small piece of the argument. These cards had been copied by the clerks of law stationers, also from time immemorial. There had been no expert revision. The result was that endless errors in the text had crept in, and the whole thing had become mere gibberish. Moreover, the order of the cards had got mixed up, so that bits of the judgment were interspersed in the middle of bits of the arguments. The case for the defence was sandwiched in between bits of the plaintiff's case. The whole unintelligible stuff was styled "whether C ought to have the widow's estate." No one could make head or tail of it.

But each youth, called up in order, had to read his card aloud. The others began to applaud ironically. The victim was almost certain to titter. Thereupon he was sternly bade to go back to his place, and come up to moot again next term. Not until at last the aspirant to forensic honours had succeeded in going through this performance without turning a hair, was he "passed" and certified fit to be called. What purpose all this served, no student knew. But, when reformers desired to change it, the most ingenious arguments were put forward in its defence. It was suggested that, if the system went, gentlemen would cease to adorn the English Bar. In a democratic age, so ran this apology, you cannot expressly limit any profession to gentlemen. You must do that indirectly. You must lay down some test which only a public school boy can be expected to satisfy. Now only such a boy, accustomed to ragging and surrounded by many friends of his school days, is likely to go through this "moot" ordeal. The others will break down and timidly abandon hope of ever being called. So ran the argument. Bagehot's only comment on it is that, unfortunately, it was not usually the most gentlemanly youths who seemed best able to face this strange test.

There must be many old legal survivals, now recently eliminated in a reforming age, which it would be of immense interest to collect and preserve as Bagehot has preserved the one just described. But the records are sadly wanting. Of the second class of legal oddities, that represented by striking incidents in court, many more examples exist; they appeal to a wide public. Sergeant Ballantine's "Experiences," Montague Williams' "Reminiscences," Lord Brampton's "Recollections"; these are the fertile sources of anecdotes, well known to every member of the Bar. We mention only one, which we believe has never been published before. It concerns

the late renowned Mr. Danckwerts, K.C., whose eccentricities of appearance and manner, as well as his colossal talents for legal argumentation, will not readily be forgotten in this generation of lawyers. In the well-known case of *Culler v. Bank of England*, Mr. Danckwerts was trying to save, from liability to indemnify the Bank, a stockbroker who had *bond fide* introduced as the owner of inscribed stocks a client who in fact was personating that owner for fraudulent purposes. The learned counsel was trying hard to show that the stockbroker, in identifying the owner of the stock, did not warrant him to be such, but merely—like a witness called in court to identify a party—stated that, to the best of his belief, his client was the person he professed to be. "No man can warrant the genuineness of another," he said. "He may be deceived by a striking resemblance. For example, I have known for forty years my friend Sir Robert Finlay" (who appeared for the Bank) "and see him almost every day, but nothing would induce me to warrant that the gentleman appearing here is really Sir Robert Finlay. I would merely identify him as, to the best of my belief, Sir Robert." "My Lords," said Sir Robert, "in similar circumstances, if asked to identify Mr. Danckwerts, I would be more generous than he. I would have no hesitation in warranting that he is Mr. Danckwerts and no-one else." The court, of course, was convulsed. It felt the "uniqueness" of Mr. Danckwerts.

But the third field, that of pleadings, is the one in which most will remain to be done by the patient collector. We have only space to give a few examples of the thing we mean. Everyone knows, of course, the story of the eminent chancery pleader, who in his defence said: "The defendant is not the father of the said twins, or of either of them." Not so many people know the quite authentic case, attributed to a very eminent advocate of to-day, who some fifteen years ago was drafting a statement of claim for a very eccentric plaintiff who was asking the courts to set aside numerous bills and notes, given and renewed again and again, on the ground that he was insane when he signed them. The plaintiff would not appear by a "guardian ad litem," contending that he had lucid intervals and that the present was one of them. His solicitor hesitated to go on with the case, fearing the rule in *Yonge v. Toynbee*, and that he might be held liable in costs for having warranted the existence and capacity of his client. So counsel drafted the first paragraph of the statement of claim as follows:—

"The plaintiff is and was at all material times a lunatic not so found by inquiry. But he has lucid intervals, in the course of which he instructs his solicitor to take legal proceedings to protect his interests."

Another example is one which was a favourite story of a well-known Judge some twenty years ago, when he had a junior practice and his chambers were full of pupils. Once, a defence, wanted urgently, came in just as he was hurrying off to catch a train for circuit. Hurriedly glancing at it, he told a pupil to "deny everything," and sign his master's name. The faithful pupil conscientiously did deny everything, like Casabianca on the burning deck. The first paragraph of the statement of claim ran: "The defendant is a gentleman of independent means residing at 26 Blankside Gardens, in the County of London, and the plaintiff is his tailor." When counsel returned, he called for the pleading. Imagine his feelings when he saw a defence which commenced thus: "The defendant denies that he is a gentleman; of independent means or at all; residing at 26 Blankside Gardens, or anywhere else."

We need only refer, in conclusion, although it is scarcely a case of a "pleading," to the well-known story of the law clerk, writing to a lady to ask her hand in marriage, who added at the head of his letter the words "Without prejudice." But, of course, this story is a libel.

## Res Judicatæ.

### The Determination of Bailments.

The relationship of bailor and bailee is one of the most obscure of all the primitive contractual groupings known to our Common Law. Indeed, its obscurity is partly the cause and partly the consequence of the growth of Equity jurisdiction: for "bailment" was the common law equivalent of "trust," and it was the unsatisfactory character of "bailment" which enabled or compelled the Chancellor to take action outside normal legal rights. Among other moot points is the problem, how far a bailee who has wrongfully parted with possession of the bailed article can be said to retain any title in it. A bailee, of course, has a qualified property in the article bailed, which bears a singular analogy to the "legal estate" of Equity jurisprudence. Even if he loses his qualified property he can enforce his rights against a wrongdoing third party who has no lawful rights; how far he can enforce them against a bailor who, without unlawful act, retakes possession, is still very doubtful. But it has just been decided that when a gratuitous bailee wrongfully parts with possession of the subject of bailment, his action determines the bailment, so that not even a *scintilla* of title remains in him: *Blundell Leigh v. Attenborough* (1921, 1 K.B. 382). Here the bailee had been entrusted with the goods to see whether or not he would lend money on them. He pawned them in his own name, apparently in order to get the money to lend the owner, but certainly without the slightest shadow of a legal right so to pawn. The effect of this unlawful parting with possession by the bailee was to terminate the gratuitous bailment, and no further title remained in the bailor. But, after this the bailor got an advance from him and assented to his retaining the goods as security for the advance; this assent was given in ignorance of the fact that

he had pawned the goods, and was therefore of no legal effect. The result is that the pawnbroker acquires no title to the possession of the goods: for (1) the bailee had no title when he pawned them, and (2) he could not get one retrospectively by the bailor's subsequent assent (in ignorance of the facts) to his retention of the goods.

### Waiver of Breach by Acceptance of Rent.

A point which often troubles the practitioners, although there is no real difficulty in it, has been finally disposed of by the House of Lords in *Rex v. Paulson* (1921, 1 A.C. 271). Everyone knows that a forfeiture under a lease is waived by subsequent acceptance of rent, provided (1) the landlord knows of the facts which constitute the forfeiture when he accepts rent, and (2) the waiver is limited to the past breach and not to future similar breaches, unless the acceptance takes place in circumstances which indicate an intention that the waiver is to operate continuously. But what has sometimes been doubted is whether, when a lease provides that no breach can be waived except expressly and in writing, acceptance of rent after breach still constitutes a waiver. The reply is clear on grounds of principle. The exercise of waiver is either novation or an estoppel. In the former case, the parties dissolve the old contract and constitute a new one; incidentally, they dissolve the provision requiring waivers to be in writing. When the waiver amounts to an estoppel, the principle is equally clear. The landlord is estopped by his admission, on which the other party has acted to his detriment by paying the rent, from denying a fact implied in the admission, namely, that the lease is still subsisting. But county court judges are often confused by ingenious argumentation in cases of this kind, and therefore it is satisfactory to find a definite decision of the House of Lords to the effect that, in such a case, receipt of rent with knowledge of the breach does constitute a perfectly valid and effective waiver of the forfeiture and other consequences of the breach. The case in question, *Rex v. Paulson* (*supra*), incidentally contained another point already referred to in this column as to the irrevocability of an election once made, but this does not prevent it from being a good authority on the point just discussed.

### Acquisition of Domicil by Married Women.

A point of law as to which doubt has been suggested from time to time is the power of a married woman to acquire a separate domicil of her own while her husband is alive and the marriage is still in existence. Under our system of jurisprudence and, indeed, every system except that of the United States, a wife takes on marriage the domicil of her husband as well as his nationality. He can change that domicil afterwards, in which case her domicil is changed too, but not adversely to her; he cannot alter her matrimonial rights or privileges by changing his domicil: *Dolphin v. Robins* (1859, 7 H.L.C. 300). It has been suggested, indeed, on more than one occasion, that a deserted or ill-treated wife can seek a remedy in the Divorce Court, either by resort to the court of the domicil of the country in which the marriage was celebrated, or in that of her husband's new domicil, or in that of the country in which he abandons her; but all this is exceedingly questionable. The suggestion made vaguely by Sir R. Phillimore, in *Le Sueur v. Le Sueur* (1876, 1 P.D. 139), that an abandoned wife can acquire a domicil for herself, is almost certainly bad law. It may be regarded as definitely overruled by the decision of the House of Lords in the recent case of *Lord Advocate v. Jaffrey* (1921, 1 A.C. 146), which lays down the principle that a wife cannot acquire a separate domicil during the currency of the marriage. This was a Scots Appeal, but the point is not one on which any difference between English and Scots Law has ever been suggested.

## Reviews.

### Landlord and Tenant.

WOODFALL'S LAW OF LANDLORD AND TENANT, with a Full Collection of Precedents and Forms of Procedure. The Twentieth Edition by JOHN AUBREY SPENCER, M.A., Barrister-at-Law. Sweet & Maxwell, Ltd.; Stevens & Sons, Ltd. £2 15s.

The obvious remark about "Woodfall" is that it is too big. Whether it would be better to issue it in two volumes, or to sacrifice the Appendices, it is for the publishers to judge. We may be wrong, but we doubt whether the practitioner usually goes to "Woodfall" for either the statutes or forms. The main value of the book certainly lies in its exposition of the law of Landlord and Tenant, as this has been built up by a long line of judicial decisions, with occasional statutory variations and additions.

The issue of the book coincided somewhat unfortunately with the changes in the law of agricultural holdings made by the Agriculture Act, 1920; but while it was impracticable to incorporate these in the text, the Act itself, with a useful explanation of its effect, has been printed in a supplementary chapter placed at the beginning of the book. There is a special chapter, too, on the Increase of Rent (Restrictions) Act, 1920. With regard to the book generally, it is sufficient to say that the decisions reported since the last edition have been duly incorporated, and it will continue to be a very helpful guide to the practitioner on the numerous points which are continually arising in connection with leases and tenancies. The question of the notice to quit, for instance—its sufficiency and the time when it must

be given, and other matters—is fully dealt with in Chapter VIII, s. 7, including a reference to *Croft v. William F. Blay, Ltd.* (1919, 2 Ch. 343), which upset the currently received rule as to the date for which the notice must be given, where a tenant holds over after the determination of a term which includes a broken quarter. And at p. 892 the effect of the decision in *Hemmings v. Stoke Poges Golf Club* (1920, 1 K.B. 720), in upsetting the previous authorities on forcible entry, is duly noticed.

## CASES OF THE WEEK.

### House of Lords.

FITCH v. DEWES. 3rd June.

RESTRAINT OF TRADE—SOLICITOR—MANAGING CLERK—COVENANT NOT TO PRACTISE AS SOLICITOR—RESTRICTION LIMITED AS TO SPACE BUT UNLIMITED AS TO DURATION—REASONABLENESS—INTEREST OF PARTIES AND OF PUBLIC—INJUNCTION.

An agreement made between a solicitor carrying on business in a country town and the defendant provided that the latter should enter the former's service as his managing clerk for three years or more. On the termination of the employment the defendant undertook not to be concerned in the business of a solicitor (subject to an exception as to a particular business) within seven miles from the centre of the town where the employer carried on business.

Held, that as the restrictive covenant did not go beyond what was reasonably necessary in order to protect the interests of the covenantee and was not opposed to the interest of the public, nor was rendered unreasonable by the fact that the restraint was imposed for the whole life of the covenantor, it was enforceable.

Decision of the Court of Appeal, reported 64 S.J. 569, 1920, 2 Ch. 159, affirmed.

Appeal by the defendant in an action tried before Eve, J., to have determined whether a covenant in an agreement whereby the defendant covenanted not at any time to practise as a solicitor within a radius of seven miles should be employed by the plaintiff was valid.

The facts fully appear from the judgment.

Counsel for the respondent were not called on.

LORD BIRKENHEAD, L.C., in moving the appeal should be dismissed said the question was whether an agreement entered into between the parties in restraint of practice entered into by a solicitor upon his engagement by another solicitor as managing clerk was valid. The respondent had been for more than twenty years practising at Tamworth and in 1899 the appellant who was a lad of 16 or 17 years of age came into the office as a junior clerk. In 1903 he became articled to the respondent, and by an agreement of 22nd January, 1908, the appellant on passing his final examination was to be employed by the respondent as a managing clerk, and both these agreements contained restraint against his practising as a solicitor within a certain radius of Tamworth. By an agreement of 17th August, 1912, a new agreement was entered into, under which the appellant should serve the respondent as managing clerk for a term of three years from the 31st December, 1911, and such longer time as might be agreed upon, and that the appellant should not without the consent of the respondent divulge any secrets or dealings in relation to the respondent's business, and would not during the said term engage in any similar profession or business without the written consent of the respondent. Clause 8 was as follows: "The said Thomas Birch Fitch hereby expressly agrees with the said John Hunt Dewes that he will not on the expiration or sooner determination of the said term . . . either alone or jointly with any other person or persons directly or indirectly be engaged or manage or concerned in the office profession or business of a solicitor within a radius of seven miles of the Town Hall of Tamworth, but nothing herein contained shall at any time prevent the said Thomas Birch Fitch from carrying on the legal business of the North Warwickshire Miners' Association at Tamworth or within the aforesaid radius thereof." The appellant who under another agreement had opened a business for himself at Nuneaton, having had his agreement of the 17th August, 1912, duly terminated by the respondent on 30th June, 1914, wrote in May, 1919, a letter to the respondent stating that he intended to break the agreement for the purpose of having the position of the parties under it defined and thereupon the respondent brought this action against the appellant for an injunction to restrain him from practising as a solicitor in breach of the agreement. The appellant impeached Clause 8 of the agreement on the ground that it was against public policy as being in restraint of trade. The controversy between freedom of contract and freedom of trade was an old one and the question had been discussed in their Lordships' House in several recent cases—*Morris v. Saxelby*, 1916, 1 A.C. 683; and *Mason v. Provident Clothing and Supply Co.*, 1894, A.C. 535 (see also *Hitchcock v. Coker*, 1837, 6 A. & E. 438). It was sufficient to say here that this contract was entered into between two solicitors and that at the time the appellant signed it he had reached twenty-seven years of age and from the promotion he had from time to time received it was reasonable to assume that he was a young man who was alert and very competent to look after his own interests. In such circumstances the agreement was one that the parties must stand by unless considerations of public policy stood in the way of its validity. The appellant did not complain of the restriction in respect of space. The clause



VIII, s. 7,  
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only restrained him from being directly or indirectly engaged or concerned in the business of a solicitor within a radius of seven miles of the Town Hall of Tamworth. Therefore the question of space had not to be considered by their Lordships in this case. It was said, however, that the clause was bad because the restriction was unlimited in point of time. During the argument he had asked Counsel for the appellant what limit of time he thought would be reasonable and he had replied he thought ten years. There was no test of reasonableness, but it was accepted that where such an agreement was impeached it was right to measure it by two considerations: (1) Was it against public policy? (2) Did the covenant exceed what was reasonably necessary for the protection of the covenantee? The answer was to be found in the circumstances of this case. What were the facts here? A boy of sixteen was given employment in the office. He was presented with his articles by his employer and was promoted step by step until he found himself in a position of influence and importance. What then on those facts was the covenantee entitled to be protected against? It was the business of a solicitor, a business which from its nature depended largely on goodwill in the sense that the solicitor would necessarily acquire a close association with his clients and their business. The respondent took into his employ this young man, who from the position he held would acquire an intimate acquaintance with the clients of the firm. Upon the evidence it was no great exaggeration to say that between 1910 and 1914 half the people who came into the respondent's office were interviewed by the appellant. The consideration of these facts gave the answer to the question as to the protection which the covenantee reasonably required. He was entitled to secure that the business which was his should continue to be his, and that if at any moment the contract between himself and the appellant came to an end, the appellant should not be able to use the information and the knowledge which he had acquired in the respondent's employment in order to practice on his own account. It was not seriously argued that there was anything in this covenant which was contrary to public policy. Indeed it was in the interest of public policy that properly restrictive covenants of this kind should be allowed because otherwise solicitors would be extremely chary of admitting competent young men to their office. The only question arose upon the absence of any limitation in point of time. In his opinion the fact that it was perpetual was in the circumstances quite right, and did not make the clause go too far. The Court had always refused to lay down any hard and fast rule as to what restrictions should be allowed either as regards space or as regards time. It was impossible to dogmatise on such a point. The conclusion he came to was for the reasons he had given that the appeal failed. He found that the restriction did not oppose the public interest and did not exceed the protection reasonably required to protect the respondent in his business.

Lords CAVE, SUMNER, PARMOOR, and CARSON expressed concurrence in this judgment.

COUNSEL: for the appellant: Clayton, K.C., and Harman; for the respondent: Maugham, K.C., and Harry Johnston. SOLICITORS: Sharpe, Prichard & Co. for James, Barton & Kentish, Birmingham; Andrews, Wood, Purves & Sutton, for J. H. Dewes, Tamworth.

[Reported by ESKINE REID, Barrister-at-Law.]

## Court of Appeal.

**WANKIE COLLIERY COMPANY LTD. v. COMMISSIONERS OF INLAND REVENUE.** No. 1. 25th and 26th May.

REVENUE—EXCESS PROFITS DUTY—TRADE OR BUSINESS—PERSON "FOR THE TIME BEING" CARRYING ON TRADE OR BUSINESS—WINDING UP OF COMPANY—SALE OF BUSINESS TO NEW COMPANY—ASSESSMENT OF NEW COMPANY ON PROFITS MADE BY OLD—FINANCE (No. 2) ACT, 1915 (5 & 6 Geo. 5, c. 89), ss. 38, 45 (2).

*The liability to excess profits duty falling upon any person for the time being owning or carrying on a trade or business under the Finance (No. 2) Act, 1915, refers to the person carrying on the business at the date when the assessment to duty is made. Therefore, where a company carrying on business had sold all its assets and goodwill to a new company in 1914, the new company was properly assessed to excess profits duty on the excess profits made by their predecessors. Where this method might create hardship, however, the Commissioners have power, under s. 45 (2), if they think fit, when there has been a change of ownership, to fix the accounting period as the period ending on the date when the ownership changed.*

Appeal by the company from a decision of Rowlatt, J. (reported 2920, 3 K.B. 287), upon a case stated by the City Income Tax Commissioners. The company was assessed to excess profits duty for the year ending 31st August, 1914, in £22,000, and for the period from 31st August, 1914, to the end of that year in £8,333. A company, also called the Wankie Colliery Company, was incorporated in 1909 to work coal mines in Rhodesia, and by an agreement dated 30th December, 1914, made between the old company, A. W. Bird, its liquidator, and the new company, it was agreed, in pursuance of resolutions duly passed, to transfer all the undertaking, assets and business to the new company which had been incorporated on 28th December, 1914, with a capital of £410,000 in 820,000 10s. shares, with the object of buying up the old company. The consideration for the transfer was the allotment of debentures and fully paid shares in the company to be distributed among the members of the old company in the proportion of two shares or debentures for each fully paid share or debenture held by them in the old company. The company also undertook to pay and at all times to keep the old company and its liquidator indemnified against

all the debts, liabilities and obligations of the old company and all actions, proceedings, costs, damages, claims and demands in respect thereof. Section 38 (1) of the Finance (No. 2) Act, 1915, contains the charge of excess profits duty, and by s. 45 (2): "The duty may be assessed on any person for the time being owning or carrying on the trade or business or acting as agent for that person in carrying on the trade or business, or where a trade or business has ceased on the person who owned or carried on the trade or business, or acted as agent in carrying on the trade or business immediately before the time at which the trade or business ceased, and where there has been a change of ownership of the trade or business the Commissioners of Inland Revenue may, if they think fit, take the accounting period as the period ending on the date on which the ownership has so changed, and assess the duty on the person who owned or carried on the trade or business or acted as agent for the person carrying on the trade or business at that date." The Commissioners who heard the appeal of the company confirmed the assessments, but Rowlatt, J., allowed the company's appeal from them and discharged the assessments. He thought that s. 45 (2) could not be interpreted to extend the nature of the tax in such a way as to make one man or company pay tax upon the profits made by another, and that when a business had changed hands the person liable to pay the tax was the owner immediately before it changed hands, although the change of ownership did not happen to come in the middle of an accounting period. The Commissioners appealed.

THE COURT allowed the appeal by a majority, Atkin, L.J., dissenting.

LORD STERNDALKE, M.R., said the real question, a difficult though not a long one, was as to the true construction of s. 45 (2) of the Finance (No. 2) Act 1915, and having read the sub-section and stated the facts, proceeded: Some remark had been made upon the use of the word "may" instead of "shall," but he did not think it made much difference because if the revenue authorities wished to assess anybody they could only do so under that sub-section. The real question was whether the words "the time" in the expression "for the time being" meant the time when the assessment was made, or the time of the accounting period when the profits to be assessed were made. Somewhat equivalent, though not identical, words were employed in s. 44 (1) as had been pointed out by Younger, L.J. *Prima facie* and grammatically the words must mean "at the time when the assessment is made," otherwise "for the time being" must refer to a time now past. But it was said that the result of acceding to the argument that the words referred to the time of assessment meant that the Act provided no means of obtaining an indemnity from the person or company who was carrying on the business when the profits liable to duty were made, when there had been a change of ownership, and that it would inflict a very great hardship if persons were made liable to pay excess profits duty on profits made by somebody else. That was a possible result, but it seemed to him (his lordship) that it was now settled law that where a result of that kind was used to ascertain what words meant, it was only where the words were ambiguous that a meaning which would not work injustice was to be preferred. If the meaning of the words was reasonably plain, the court ought not to put a non-natural interpretation upon them. So far he (his lordship) had referred only to the opening words, but in his opinion the rest of the sub-section threw much light upon their meaning. If the interpretation of Rowlatt, J., were correct the words "or where a trade or business has ceased to exist without any change of ownership" would have to be interpolated into the clause, and the words "immediately before the time" became absolutely meaningless; there could be no such person as the person who carried on the business immediately before the trade or business ceased. The final words of the sub-section therefore gave power to the Commissioners of Inland Revenue to avoid any possible injustice which it was said would be worked by interpreting the opening words as he (his lordship) thought they ought to be interpreted. The learned judge had also after the words "where there has been a change of ownership" introduced the words "during the accounting period"—words which were not to be found there. It was often said that a draughtsman might overlook difficulties which might afterwards occur, but in the present case it seemed to him (his lordship) that the draughtsman had in fact seen the possible injustice which might occur. The Commissioners if they thought fit might avoid any possible injustice by assessing the duty upon the person who owned or carried on the trade or business at the date on which its ownership changed. The Crown, even when taxing the subject, could not be regarded as a kind of ravening beast seeking all it could devour. Therefore, in his (his lordship's) opinion "the time being" meant "the time when the assessment is made." The Commissioners might be trusted to obviate any injustice that might be created by that interpretation. The construction of the sub-section which had been adopted by Rowlatt, J., still left the possibility of the very injustice which he sought to avoid. The person who owned the business just before the end of the accounting period might be made liable for the duty on all the profits made during the accounting period, whether by him or by someone else. That, he thought, was the plain meaning of the section, and he had no right to read it in any other way, because it was said it might work injustice. But he (his lordship) could not help thinking that the hardship was more imaginary than real. Rowlatt, J., had said that this was the first case in which the question had come before the court. It would be very odd if taxpayers, contrary to their usual habit at the present day, had suffered any injustice in silence. In that particular case it was pretty obvious why the Commissioners did not exercise the option given to them by the latter words of the section, for if they had it would not have made a penny of difference. The new company acquired all the assets of the old company upon the terms of paying all the

liabilities of the business which would of course include liability to excess profits duty. That kind of consideration, with little doubt, had influenced the matter in various cases, and showed that the injustice was imaginary rather than real. But whether it existed or not it was no ground for departing from the plain meaning of words. The Crown must have a convenient plan for collecting the revenue, and therefore made the person carrying on the business *prima facie* liable. In his (his lordship's) opinion the dictum of Lord Finlay to the contrary in *John Smith and Son v. Moore* (58 S.L.R. 314), and also the decision of the House of Lords in *Inland Revenue Commissioners v. Giltus* (37 T.L.R. 637), had no real bearing on the present case at all. In the former case none of the four or five judges in the Scottish Court referred to that section at all, nor did three of the Law Lords. Lord Cave alone mentioned it, and then only upon the point of the business being a continuing business. But undoubtedly there was a strong expression of opinion by Lord Finlay that the construction of the section was that adopted by Rowlatt, J., and agreeing with his decision in the present case. If, however, that were purely and simply a dictum upon a point which did not contribute to the decision in that case, then he (his lordship) was not bound to follow it. His lordship then quoted the dictum, and said that for the reasons which he had already given he did not agree with it. The determination of the case before that court was irrelevant to the question before the House of Lords, and if, as he thought, the opinion of Lord Finlay was a dissenting opinion, then he was not only not bound to follow it, but was bound not to follow it. The appeal should be allowed with costs there and below.

ATKIN, L.J., dissented. He said that the contention of the Crown was that a man who bought a business in which excess profits had been made might have to pay an amount equal to half those profits to the Crown although he himself might have made a loss in his subsequent operations. In his lordship's opinion if that contention were correct it amounted to a piece of confiscatory legislation beyond the wildest dreams of the most high prerogative lawyer. The court might be forced to adopt such a contention if it were shown that the Legislature by very plain language intended to work that injustice, but not if the language used were such as to enable the court to take a more reasonable view of the construction. He preferred to take the view expressed by Lord Loreburn in *Drummond v. Collins* (1915, A.C. 1017), referring to *Colquhoun v. Brooks* (14 App. Cas. 493), as a case where the court had cut down the strict language of the Legislature upon a consideration of the general intention to be found in the Income Tax Acts. To come to the sections of the Act which dealt with the matter, the charging section admitted of no doubt as to the intention as to where the tax should fall. It was a duty charged on profits, and was payable by the person receiving the profits. But there was the machinery section, by which, it was contended, the burden might be made to fall upon the person who had not received the profits. (His lordship read s. 45, s.s. (2), and continued.) It was said that those words were only applicable to the persons who at the time the assessment was made were carrying on the business, and that it was usually only possible to tax the persons carrying on the business at the time the assessment was made, but he (his lordship) thought that the words were capable of being read reasonably, as applying to the persons receiving the profits, and that the section did not necessarily involve the injustice of which he had spoken. It was said by the representatives of the Crown that there was a remedy for that injustice given by the last part of the section, and that there was an option not to work the injustice. In his lordship's view it was not the custom of this realm to leave the question whether some one's property should be confiscated or not to the discretion of the tax-gatherer. But in point of fact it seemed that in many cases there was no discretion to avoid the hardship, because the sub-section had apparently no reference to the discretion except when the date of the change of ownership was in the middle of an accounting period, and it was to be observed that, in accordance with the view of the Crown, there was no other power to charge a previous owner at all; so, according to the Crown, not only might you rob the new owner, but you must rob him when the profits were made in an accounting period which had expired before the change of ownership, and, to crown all, it would appear that the new proprietor would have no right to set off losses made in a subsequent accounting period. It was said that the contentions of the Crown were supported by the case of *Smith v. Inland Revenue Commissioners* (58 Sc. L.R. 313), and in particular by Lord Cave's judgment, but in his lordship's view it never entered into Lord Cave's head to affirm such a proposition. The question there was simply whether there were profits or no profits. On the other hand, Viscount Finlay's judgment contained expressions very much to the opposite effect, as when he said, at p. 316, "But though for this purpose the business is treated as continuous, the essential incidence of the tax is upon the person by whom it is conducted at the time in question." He concurred with the view taken by Rowlatt, J., and thought the construction put upon s. 45, s.s. (2), by the Crown was wrong. It was said that the point had never come before the courts before, and perhaps the explanation of that was that the taxing authorities had never before been bold enough to bring such a case before the court, or to seek to lay such a burden upon the taxpayer. If the contention of the Crown were upheld it would work intolerable injustice, such as he (his lordship) thought the Legislature had never intended. He thought the clear intention of the Legislature was that the person who received the profits should pay the tax, and, in his view, the appeal should be dismissed.

YOUNGER, L.J., delivered judgment in agreement with the Master of the Rolls.—COUNSEL: *Sir Gordon Hewart, A.G., and R. P. Hills; Sir John Simon, K.C., and A. M. Laffer.* SOLICITORS: *Solicitor of Inland Revenue; Holmes, Son & Pott.*

[Reported by H. LANGFORD LEWIS, Barrister-at-Law.]

## In Parliament.

### House of Lords.

#### Bills in Progress.

On 7th June the Captive Birds Shooting (Prohibition) Bill was considered in Committee, and, after various amendments had been rejected, the clauses were agreed to; and the Housing Bill and the Indian Divorce (Validity) Bill were read a second time and committed to a Committee of the whole House.

### House of Commons.

#### Questions.

##### MINISTRY OF FOOD (CONTINUANCE) ACT.

Mr. MOSLEY (Harrow) asked the President of the Board of Trade how many control Orders issued by the late Ministry of Food are still operative; and when it is proposed to decontrol the articles subject to these Orders?

Sir W. MITCHELL-THOMSON: There are still operative forty-three Orders under the Ministry of Food (Continuance) Act, a number of which will be revoked on the termination of the present emergency. Beer and spirits are the only articles of which the prices are still controlled, and the retention of these Orders is at present under consideration. (1st June).

##### INCOME TAX.

Mr. RAWLINSON (Cambridge University) asked the Chancellor of the Exchequer whether in the case of income paid over by the Public Trustee to beneficiaries the Public Trustee deducts a certain amount for his fees; whether the beneficiary ought to be allowed to deduct such fees from the amount returned by him for Income Tax; and whether he will see that such deduction is allowed in future?

Mr. YOUNG: The answer to the first part of the question is in the affirmative. As regards the second and third parts, I assume that my hon. and learned friend has in mind cases where the beneficiary or beneficiaries are entitled to the whole, or a proportionate part of the gross income of the trust estate. In such cases, the beneficiary would, under the provisions of the Income Tax Acts, be required to include the full amount of his share of such income in any statement of income for purposes of Income Tax, and would not be entitled to any deduction in respect of the fees which the Public Trustee is empowered to charge on account of the duties performed by him in administering the estate. These fees correspond with the charges made by solicitors or agents in similar circumstances, which, as my hon. and learned friend is doubtless aware, are not admissible deductions in the computation of income for Income Tax purposes.

#### Bills Presented.

The Safeguarding of Industries Bill—"to impose duties of customs on certain goods with a view to the safeguarding of certain special industries and the safeguarding of employment in industries in the United Kingdom against the effects of the depreciation of foreign currencies and the disposal of imported goods at prices below the cost of production, and for purposes connected therewith," presented by the Chairman of Ways and Means. (Bill 125). (31st May).

The Agriculture Amendment Bill—"to amend the First Schedule to the Agriculture Act, 1920," presented by Lieut.-Colonel A. Murray (Bill 126). (1st June).

Mothers' Pensions Bill—"to provide for pensions for mothers," presented by Mr. Tyson Wilson (Bill 128).

The Housing (Scotland) (No. 2) Bill—"to make further provision for the extension of the time for the construction of houses in Scotland for the purpose of obtaining grants under s. 1 of the Housing (Additional Powers) Act, 1919, and to limit the aggregate amount of such grants in respect of houses in Scotland," presented by the Secretary for Scotland (Bill 129).

The Overseas Trade (Credits and Insurance) Amendment Bill—"to extend the Overseas Trade (Credits and Insurance) Act, 1920, to the giving of guarantees in connection with export transactions, and otherwise to amend ss. 1 and 3 of this Act," presented by Sir Philip Lloyd-Greame (Bill 130). (2nd June).

#### Bills in Progress.

Message from the Lords.—That they have passed a Bill, intitled—"An Act to assimilate and amend the law of real and personal estate, to abolish copyhold and other special tenures, to amend the law relating to commonable lands and of intestacy, and to amend the Wills Act, 1837, the Settled Lands Acts, 1882 to 1890, the Conveyancing Acts, 1881 to 1911, the Trustee Act, 1893, and the Land Transfer Acts, 1875 and 1897." [Law of Property Bill (Lords)]. (1st June).

On 3rd June The Performing Animals (Prohibition) Bill, as amended in the Standing Committee, was considered on Report, but the motion that the Bill be read a third time was negatived.

On 3rd June The Corn Sales Bill and the Public Health (Officers) No. 2 Bill, and the Diseases of Animals Act (1910) Amendment Bill (as amended in Standing Committee) were considered on Report and read a third time and passed.

On 6th June The Protection of Animals Act (1911) Amendment Bill, as amended in the Standing Committee, was considered, read the third time, and passed.

On 7th June the Safeguarding of Industries Bill was read a second time (302 to 92) and committed to a Committee of the whole House.

## New Orders, &c.

### County Court Fees.

The Lord Chancellor has appointed The Honourable Sir Malcolm Macnaghten, K.B.E., K.C., Chairman, His Honour Sir Alfred Tobin, K.C., Judge of the Westminster County Court, A. W. Hurst, Esq., of H.M. Treasury, The Honourable A. E. A. Napier, Deputy Clerk of the Crown in Chancery, A. C. Peake, Esq., a Member of the Council of the Law Society, and George Shilton, Esq., Registrar of the West London County Court, to be a Committee to consider the fees charged in the County Courts.

### Supreme Court Funds Rules, 1921.

The Supreme Court Funds Rules, 1921, which were dated 24th March and issued as urgent, have been re-issued and dated 27th May. They are printed *ante*, p. 476.

### Orders in Council.

#### COUNTY COURT DISTRICTS, DERBYSHIRE AND LANCASHIRE.

Whereas it is enacted by the County Courts Act, 1888, that it shall be lawful for His Majesty by Order in Council, amongst other things, to order by what name and in what towns and places a Court shall be held:

Now, therefore, His Majesty is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered, as follows:

1. The County Court of Derbyshire held at Belper and Ilkeston shall be held by the name of the County Court of Derbyshire held at Ilkeston and Belper.

2. The County Court of Lancashire held at Ormskirk and Southport shall be held by the name of the County Court of Lancashire held at Southport and Ormskirk.

3. This Order shall come into operation on the 1st day of July, 1921, and the County Courts (Districts) Order in Council, 1899, shall have effect as amended by this Order.

27th May.

The following Orders in Council all dated 27th May and published in the *Gazette* of 3rd June, have been made:—

The Treaty of Peace (Austria) (No. 2) Amendment Order, 1921, to be included amongst the Orders which may be cited together as the Treaty of Peace (Austria) Orders, 1920 to 1921.

The Treaty of Peace (Bulgaria) (No. 2) Amendment Order, 1921, to be included amongst the Orders which may be cited together as the Treaty of Peace (Bulgaria) Orders, 1920 to 1921.

Both 27th May.

*Gazette*, 3rd June.

The Ministry of Health (Registration and Elections, Transfer of Powers) Order, 1921, transferring various powers and duties from the Minister of Health, as successor to the Local Government Board, to the Home Secretary.

The Ministry of Health (Factories and Workshops Transfer of Powers) Order, 1921, transferring various powers and duties under the Factory and Workshops Act, 1901, from the Home Secretary to the Minister of Health.

An Order varying the Representation of the People Order.

The Jury List Order, 1921.

An Order under the Copyright Act, 1911, extending the Order in Council for 24th June, 1912 (S.R. & O. 1912, No. 913) to Czecho-Slovakia (that country having acceded to the Revised Berne Copyright Convention of 1908) subject to certain modifications.

**N.B.** A motor tour will shortly be taken by Mr. W. E. Hurcomb (accompanied by his Art Expert) through Berks, Hants, Dorset, Surrey, Sussex and Kent. He will call on any who are unable to bring to his London offices in Piccadilly their jewels, silver, engravings, works of art, porcelain, &c. For a fee of 21s., for instance, to quote his recent experiences, he will tell you whether the pepper-pot or silver cup and cover would realise £20 and £500; or the engraving £750, Chinese plate £85, three cracked vases £355, diamond and emerald ring £250, or book of stamps £200. Valuations for Probate, Insurance, and all purposes. Auction sales on the premises, cattle or cottage.

W. E. HURCOMB, Calder House (corner of Dover Street), Piccadilly, W. Telephone: Regent 475.—[ADVT.]

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COLONIAL AND FOREIGN DEPARTMENTS:

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Foreign Bills and Cheques are collected, and approved Bills purchased. Letters of Credit and Circular Notes are issued, and Foreign Currency Drafts, Telegraphic Transfers, and Letter Payments, available in all parts of the world, can be obtained from the principal Branches.

The Agency of Colonial and Foreign Banks is undertaken.

## The Parliament of Northern Ireland (Disqualification Removal) Order, 1921.

Whereas it is provided by sub-section (7) of section eighteen of the Government of Ireland Act, 1920 (hereinafter referred to as the Act), that His Majesty may by Order in Council, declare that the holders of the offices in the Executive of Northern Ireland named in the Order shall not be disqualified for being members of the Senate or House of Commons of Northern Ireland by reason of holding office under the Crown:

Now, therefore, His Majesty is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered as follows:—

1. This Order may be cited as the Parliament of Northern Ireland (Disqualification Removal) Order, 1921.

2. The holders for the time being of the offices in the Executive of Northern Ireland specified in the Schedule to this Order shall not be disqualified for being elected to, being, or sitting or voting as members of, the Senate of Northern Ireland or the House of Commons of Northern Ireland by reason of holding office under the Crown.

27th May.

*Gazette*, 7th June.

### SCHEDULE.

The office of Minister of Northern Ireland.

Any office, by whatever title designated, the holding whereof constitutes the holder a Minister of Northern Ireland by virtue of sub-section (4) of section eight of the Act.

The office of Parliamentary Secretary or Assistant Parliamentary Secretary of any department of the Government of Northern Ireland.

The office of Attorney-General for Northern Ireland.

## Ministry of Labour Order.

The Unemployment Insurance (Benefit) (Amendment) Regulations, 1921, made under the Unemployment Insurance Act, 1920, have been issued.

Although Statutory, they are provisional only. Permanent Regulations will be made later.

27th May.

*Gazette*, 3rd June.

## Ministry of Transport Order.

RATES ADVISORY COMMITTEE.

PROPOSED NEW CLASSIFICATION OF GOODS.

*Dangerous Goods.*

Take Notice that the Railway Companies have submitted to the Rates Advisory Committee provisional proposals for a Special Classification of *Dangerous Goods* by Merchandise Trains, copies of which may be obtained from the Railway Clearing House, Seymour Street, Euston Square, London, N.W.1, price 5s.

Take Notice that any Trader desiring to submit to the Rates Advisory Committee objections to the proposals of the Railway Companies, or alternative proposals on his own account, must obtain from the Secretary to the Rates Advisory Committee forms for the making of such objections or proposals, and must lodge the objection or proposal on the said form on or before 31st July, 1921. Notice will be given in due course of the date on which the proposed New Classification will be considered.



## LAW REVERSIONARY INTEREST SOCIETY

LIMITED.

No. 15, LINCOLN'S INN FIELDS, LONDON, W.C.

ESTABLISHED 1853.

Capital Stock ...	£400,000
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REVERSIONS PURCHASED. ADVANCES MADE THEREON.

Forms of Proposal and full information can be obtained at the Society's Office.

G. H. MAYNE, Secretary.

Objections or proposals should be limited to questions of classification, and should not deal with the following matters:—

(1) Whether any merchandise is properly included in the category of dangerous goods.

By the provisions of the Railways Bill now before Parliament, this question is to be determined by the proposed Railway Rates Tribunal.

(2) The Regulations and Conditions under which Dangerous Goods shall be carried.

By the provisions of the said Railways Bill, Dangerous Goods shall be conveyed subject to such bye-laws, regulations and conditions as the Railway Company may think fit to make in regard to the conveyance or storage thereof.

By Order of the Committee,  
S. J. PAGE,  
Secretary.

31st May, 1921.

Rates Advisory Committee,  
Ministry of Transport,  
Gwydyr House,  
Whitehall,  
London, S.W.1.

## Societies.

### Gray's Inn Society.

On 2nd June, the Grand Day of Trinity Term at Gray's Inn, the Treasurer (Mr. Justice Greer) and the Masters of the Bench entertained at dinner the following guests: Lord Carson, Mr. Justice Darling, Mr. Justice Eve, Mr. Justice Horridge, Sir Edward Troup, the President of the Royal College of Surgeons (Sir Anthony Bowlby), the Solicitor-General (Sir Ernest Pollock, K.C., M.P.), Sir Francis Taylor, K.C., Sir William Milligan, M.D., Brigadier-General E. F. O. Gascoigne, C.M.G., D.S.O., the Master of Corpus Christi College, Cambridge (Dr. E. C. Pearce), Mr. Alfred Noyes, and Captain W. B. Maxwell.

The Benchers present in addition to the Treasurer were: Sir Lewis Coward, K.C., Sir Plunket Barton, K.C., Mr. Edward Clayton, K.C., Mr. Arthur Gill, Lord Justice Atkin, Sir William Byrne, Mr. Montagu Sharpe, K.C., Mr. C. Herbert-Smith, Judge Ivor Bowen, K.C., Mr. W. Clarke Hall, Mr. R. E. Dummett, Mr. W. Courthope Wilson, K.C., Mr. G. D. Keogh, Mr. Bernard Campion, Sir Harold Smith, M.P., Mr. T. B. Morison, K.C., M.P. (Lord Advocate), with the Chaplain (the Rev. W. R. Matthews, B.D.), and the Under-Treasurer (Mr. D. W. Douthwaite).

### The Law Association.

The usual monthly meeting of the directors was held at the Law Society's Hall on Friday, the 3rd inst., Mr. F. W. Emery in the chair. The other directors present were Messrs. H. B. Curwen, C. F. Leighton, P. E. Marshall, J. E. W. Rider and W. M. Woodhouse and the Secretary Mr. E. E. Barron. Grants amounting to £645 amongst eleven members' widows and daughters, and £245 amongst eight non-members' widows and daughters, were renewed for the current financial year. Mr. E. B. V. Christian was selected Chairman of the Board for the same period and other general business transacted.

### The Society of Comparative Legislation.

The annual meeting of the Society was held at the Royal Colonial Institute on June 6th.

In moving the adoption of the annual report and statement of accounts the Chairman, Sir Courtenay Ilbert, referred to the irreparable loss sustained by the Society in the death of Sir John Macdonell.

The annual report records that owing to the extending membership it has been possible without increasing the subscription of one guinea to enlarge both the Journals and the annual review of legislation. The Chairman observed that although the income is still small the accounts showed a useful balance.

Sir Albert Gray, who has been connected with the Society since its foundation, was elected to succeed Sir John Macdonell as Vice-Chairman. The Rt. Hon. E. Shortt, K.C., M.P., Home Secretary, Sir Lynden Macassey, K.B.E., The Hon. Tej. Bahadur Sapru and S. Garrett, Esq., were elected members of the Council, Sir Lynden Macassey being chosen to take the place of Sir John Macdonell, as Editor of the Society's Journal, and Mr.

Garrett, as an ex-President of the Law Society, which has for many years generously supported the work of the Society, were added to the Executive Committee. Professor Gutteridge was invited to become Joint Honorary Secretary of the Society with Mr. C. E. A. Bedwell, with a view to the development of its work in foreign countries.

## A Child's Right in the Roadway.

An inquest was held on Monday on the body of Agnes Gray, the seven-year old daughter of a stevedore, living at Lynton-road, Bermondsey, who was knocked down by a motor-car on Derby Day and killed. Witnesses stated that the motor car was travelling at twelve miles an hour, and a number of them said that they heard no hooter sounded.

Stanley James Allan, licensee of the City of Salisbury, Tooley-street, the owner and driver of the car, stated that he was returning with some friends from the Derby. The child ran from the pavement in front of a stationary tramcar right into the cab he was driving. He did all he possibly could to avoid the accident. He sounded his hooter just before approaching the tramcar.

The Coroner recorded a verdict of "Accidental Death," and addressing Mr. Allan said: "You did quite wrong in not sounding your hooter before passing the stationary tramcar. You say the child ran into your car, but as a matter of fact you ran into the child, who had just as much right in the roadway as yourself, but you do not seem to appreciate that fact. I hope you will be more careful in future."

## Members of Parliament and Income Tax Deductions.

The following is the opinion of the Board of Inland Revenue which was read by the House of Commons by Mr. Austin Chamberlain on the 1st inst. (see under "Current Topics") :—

"The Board of Inland Revenue have again had under consideration the question of the expenses admissible as a deduction in the computation of Income Tax assessments in respect of the emoluments of members of Parliament. A deduction is, as the law now stands, admissible in respect of expenses wholly necessarily, and exclusively incurred in performing the duties of the office, and the question at once arises in what the duties of the office consist. The Board think that, having regard to the general position which a member of Parliament occupies in the Government of the country and to the obligations towards his constituents which he by force of custom assumes, it would be wrong to attempt to give a narrow and rigid definition to his duties. Indeed, the duties may be said to correspond broadly to the public functions which the member actually undertakes both in connection with attendance at Westminster and in his constituency.

Upon this basis, an allowance would normally be admissible, for example, in respect of the additional cost of living away from home when engaged in his Parliamentary duties either at Westminster or in his constituency, cost of travelling between constituency and Westminster (if not provided by the State) miscellaneous expenses necessarily incurred, including stationery, postage, telegrams and similar items, secretarial assistance, occasionally the rent of an office. The amount of the expenses incurred on such heads as these would naturally vary in different instances. A London member would probably not incur expenditure on some items to the same extent as a member for a remote constituency, and a poor member would not incur expense on so large a scale as a wealthy member."

## Auctioneer's Right to Commission.

In the Mayor's and City of London Court, on Monday, says *The Times*, Mr. Charles W. Parker, Coleman-street, made a claim against Messrs. C. C. and T. Moore, auctioneers and estate agents, Leadenhall-street.

Mr. Critchley, for the plaintiff, said that he owned the unexpired residue of a lease of the first floor of premises in Coleman-street. The defendants found a firm who were willing to pay £200 a year rent and £750 for the sale of the lease. The plaintiff accepted, and the defendants received £75 as a deposit. Out of that the defendants demanded not only their commission for letting the premises, but 5 per cent. for selling the fag-end of the lease. They could not be held to have let as well as sold the property.

Mr. Ernest Charles, K.C., for the Defendants, said that the case was regarded by the Surveyors' Institution and auctioneers generally as of immense importance, and if the plaintiff's view prevailed surveyors' commissions would be reduced by 50 per cent. The plaintiff had himself said he wanted to assign the residue of his term at a premium. It was not the sale of a leasehold property. The £750 was paid as a premium, because with City offices everybody wanted them.

Judge Jackson thought it would be ridiculous to say that the plaintiff was selling his lease when he was getting a premium for the fag-end of his term. He saw the case was of great importance to surveyors. He found for the defendants with costs, and would facilitate an appeal, if the plaintiff so desired.

## The Mixed Arbitral Tribunals.

Mr. L. W. Hill, the Director of Publications of H.M. Stationery Office, calls our attention to a series of publications which are to be issued monthly, embodying the decisions of the various Mixed Arbitral Tribunals constituted under Article 304 of the Treaty of Versailles.

The Reports will contain not only the decisions of the various Tribunals, which will be printed either in English, French or Italian (and so far as this limitation permits in the language of the country for which the Tribunal has been constituted), but also head-notes in the other two languages.

These head-notes will describe the cases fully enough to render translations of the decisions unnecessary in many instances, and the reports as a whole will, it is considered, be of the utmost value to those who are concerned with the preparation of cases for arbitration. A knowledge of the decisions arrived at will be of great assistance in the presentation of such cases, and will obviate waste of time in regard to other claims which are not likely to meet with success.

A subscription rate has been fixed at two guineas post free per annum; single cases may be obtained at 3s. 6d. each, exclusive of postage.

## Legal News.

### Information Required.

**THOMAS WATSON FRANCIS** (deceased), formerly of Wanstead, but late of 58, Cazenove Road, Stoke Newington.—Any Solicitor or other person having in his possession any Will or Testamentary document since 1886 of the above, who died on the 13th May, 1921, or having information relating to same is requested to communicate with Geo. & Wm. Webb, Solicitors, 3, Devonshire Square, E.C.2.

### Business Change.

Mr. E. P. LICKFOLD having resigned the position of Official Solicitor to the Ministry of Food, which he has held for the past four years, has resumed private practice in partnership with Mr. J. M. LICKFOLD, at 45, Bedford Row, London, W.C.1.

### Dissolution.

CHARLES COSTEKER, HERBERT ALLAN SMITTON and BRYAN LAWS of HOLME, Solicitors, at 4, Church-street, Darwen, and 5, Richmond-terrace, Blackburn (Costeker, Smitton & Holme, 30th day of May, 1921.

### Appointment.

Mr. WALTER SIDNEY SHAW (Puisne Justice of the Supreme Court, Ceylon), has been appointed to be the Chief Justice of the Straits Settlements.

### General.

At Leicester Assizes on Tuesday John William Preston, 58, solicitor, was sentenced to five years' penal servitude for a series of forgeries and embezzlements committed by him in his capacity as clerk to the Hinckley Board of Guardians. He pleaded "Guilty." The frauds extended over years, and the prosecution stated that the total amount of the misappropriations reached nearly £14,000.

**VALUATIONS FOR INSURANCE.**—It is very essential that all Policy Holders should have a detailed valuation of their effects. Property is generally very inadequately insured, and in case of loss insurers suffer accordingly. **DEBENHAM, STORR & SONS (LIMITED)**, 26, King Street, Covent Garden, W.C.2, the well-known valuers and chattel auctioneers (established over 100 years), have a staff of expert Valuers, and will be glad to advise those desiring valuations for any purpose. Jewels, plate, furs, furniture, works of art, bric-a-brac a speciality.—[ADVT.]

## Court Papers.

### Supreme Court of Judicature.

Date.	ROTA OF REGISTRARS IN ATTENDANCE ON			
	EMERGENCY ROTA.	APPEAL COURT No. 1.	MR. JUSTICE EVER.	MR. JUSTICE PETERSON.
Monday June 13	Mr. Bloxam	Mr. Church	Mr. Borrer	Mr. Bloxam
Tuesday ..... 14	Borrer	Goldschmidt	Bloxam	Borrer
Wednesday ..... 15	Jolly	Bloxam	Borrer	Bloxam
Thursday ..... 16	Syngé	Borrer	Borrer	Bloxam
Friday ..... 17	Church	Jolly	Borrer	Bloxam
Saturday ..... 18	Goldschmidt	Syngé	Bloxam	Borrer
Date.	MR. JUSTICE SARGANT.	MR. JUSTICE RUSSELL.	MR. JUSTICE ARTHUR.	MR. JUSTICE P. O. LAWRENCE.
	EMERGENCY ROTA.	APPEAL COURT No. 1.	MR. JUSTICE EVER.	MR. JUSTICE PETERSON.
Monday June 13	Mr. Jolly	Mr. Syngé	Mr. Church	Mr. Goldschmidt
Tuesday ..... 14	Syngé	Jolly	Goldschmidt	Church
Wednesday ..... 15	Jolly	Syngé	Church	Goldschmidt
Thursday ..... 16	Syngé	Jolly	Goldschmidt	Church
Friday ..... 17	Jolly	Syngé	Church	Goldschmidt
Saturday ..... 18	Syngé	Jolly	Goldschmidt	Church

## THE BRITISH LAW

INSURANCE COMPANY, LIMITED.

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Gentlemen in a position to introduce Business are invited to undertake Agencies within the United Kingdom.

Crown Office, 3rd June, 1921.

Days and Places appointed for holding the Summer Assizes, 1921.

### NORTH-EASTERN CIRCUIT.

Mr. Justice Lush.  
Mr. Justice Greer.

Saturday, 25th June, at Newcastle.

Saturday, 2nd July, at Durham.

Saturday, 9th July at York.

Thursday, 14th July, at Leeds.

### SOUTH-EASTERN CIRCUIT (SECOND PORTION).

Mr. Justice Rowlatt.

Monday, 20th June, at Hertford.

Tuesday, 28th June, at Maidstone.

Tuesday, 5th July, at Guildford.

Monday, 11th July, at Lewes.

### NOTE.

[Although the Creditors' and Bankruptcy Notices have been a regular feature of the "Solicitors' Journal," we doubt whether they are of such practical utility as to justify the space given to them, and, unless we receive from a sufficient number of readers a statement that they are in the habit of using these notices and will be inconvenienced by their omission, we shall be glad to devote the space to features of more general interest.—Ed. S.J.]

## Winding-up Notices.

JOINT STOCK COMPANIES.  
LIMITED IN CHANCERY.

London Gazette.—TUESDAY, May 17.

**POLO LTD.**—Creditors are required forthwith to send their names and addresses, and the particulars of their debts or claims, to T. & B. Barks, Warneford House, Moreton-in-Marsh, Gloucestershire, liquidator.

**MURRAY & CO. (BRADFORD) LTD.**—Creditors are required forthwith to send their names and addresses, and the particulars of their debts or claims, to Charles Herbert James Marsden, 29 Kirkstall, Bradford, liquidator.

**THE MANCHESTER & DISTRICT INVESTMENT CO. LTD.**—Creditors are required, on or before May 31, to send in their names and addresses, with particulars of their debts or claims, to William Eaves, 15, Fountain-st., Manchester, liquidator.

**DOMESTIC ENGINEERING CO. LTD.**—Creditors are required, on or before June 21, to send in their names and addresses, and the particulars of their debts or claims, to Dudley Lewis, Kennans House, Crown-st., Chislehurst, E.C., liquidator.

**PHOENIX ADVERTISING SERVICE LTD.**—Creditors are required, on or before July 4, to send in their names and addresses, and particulars of their debts or claims, to Henry Harris Foster, 806, Salisbury-house, London Wall, E.C.2, liquidator.

**PULLEN & REDGATE LTD.**—Creditors are required, on or before June 20, to send their names and addresses, and the particulars of their debts or claims, to Robert Rhodes, 18, Low-pavement, Nottingham, liquidator.

**CRAGGS, SIDDALL & LEVER LTD.**—Creditors are required, on or before June 25, to send their names and addresses, and particulars of their debts or claims, to Alfred Shankland, 82 Queen-st., Cardiff, liquidator.

London Gazette.—FRIDAY, MAY 20.

**DELAC LTD.**—Creditors are required, on or before June 20, to send in their names and addresses, and particulars of their debts or claims, to Parkin Stanley Booth, 28, Kimberley-house, Holborn-viaduct, liquidator.

**L. & A. FRIEDMAN & SONS LTD.**—Creditors are required, on or before June 21, to send in their names and addresses, with particulars of their debts or claims, to John William Archer Hirst, 28, Queen-st., Manchester, liquidator.

**WOLFGATE LTD.**—Creditors are required, on or before June 20, to send in their names and addresses, and particulars of their debts or claims, to H. N. Phillips, 40, Finsbury-pavement, E.C.2, liquidator.

## ALL CLASSES OF ANNUITIES.

The Sun Life of Canada specialises in Annuities. It offers advantages not obtainable from any other first-class Company. An especial feature is the granting of more favourable terms to impaired lives. All classes of Annuities are dealt in—Immediate, Joint Life, Deferred and Educational; also Annuities to meet individual circumstances.

WRITE TO THE MANAGER, J. F. JUNKIN.

## SUN LIFE ASSURANCE COMPANY OF CANADA,

CANADA HOUSE, NORFOLK STREET, LONDON, W.C.2.

London Gazette.—TUESDAY, May 24.

BRITISH EASTERN INVESTMENT TRUST LTD.—Creditors are required, on or before July 7, to send their names and addresses, and the particulars of their claims, to Geoffrey Bostock, 21, Ironmonger-lane, Liquidator.

JOHN BELL & CROFT LTD.—Creditors are required, on or before June 10, to send their names and addresses, and the particulars of their debts or claims, to Stewart Cole, Sandringham House, Sandringham, King's Lynn, W.C., Liquidator.

THE SPECIAL STEEL CO. LTD.—Creditors are required, on or before June 7, to send in their names and addresses, with particulars of their debts or claims, to William Lloyd, 19, Priory-st., Dudley, Liquidator.

ALDERSON & WATSON LTD.—Creditors are required, on or before June 20, to send their names and addresses, and the particulars of their debts or claims, to Granville H. Bullimore, Old Bank of England-court, Queen-st., Norwich, Liquidator.

WATERFIELD, SKEELING & EDWARDS LTD.—Creditors are required, on or before June 20, to send their names and addresses, and the particulars of their debts or claims, to Granville H. Bullimore, Old Bank of England-court, Queen-st., Norwich, Liquidator.

FOLKESTONE MECHANICAL TRANSPORT CO. LTD.—Creditors are required, on or before June 9, to send their names and addresses, and the particulars of their debts or claims, to J. Singleton Green & Geo. H. Chapman, 84, Guildhall-st., Folkestone, Liquidators.

CARMOL LTD.—Creditors are required, on or before June 30, to send their names and addresses, and the particulars of their debts or claims, to Percy R. Hackett, 36, Cannon-st., Birmingham, or Parkin S. Booth, 2, Bixteth-st., Liverpool, Liquidators.

SHANNON & SHANNON LTD.—Creditors are required, on or before June 30, to send their names and addresses, and particulars of their debts or claims, to Allan Welch, 3, Piccadilly, Bradford, Liquidator.

SPRING HILL SHED CO. LTD.—Creditors are required, on or before June 18, to send in their names and addresses, with particulars of their debts or claims, to John Frederick Heap, 1, York-st., Burnley, Liquidator.

## Resolutions for Winding-up Voluntarily.

London Gazette.—TUESDAY, May 17.

Minehead Public Hall Co. Ltd.  
Spring Hill Shed Co. Ltd.  
Pannure Steamship Co. Ltd.  
Collin's (Novelties) Ltd.  
Albion Spring Co. Ltd.  
Pearson & Sopwith Ltd.  
A. T. Ralphs (Leeds) Ltd.  
Clamp, Boyce & Co. Ltd.  
H. R. Green & Co. Ltd.  
Saxby Co-operative Society Ltd.  
J. A. Green & Co. Ltd.  
Robert Crooks & Co. Ltd.

Colombian Estates Ltd.  
The Midland Iron & Brass Foundry Co. (Northampton) Ltd.  
Molins Garage Co. Ltd.  
Smith & Watson Ltd.  
E. & L. Morel (London) Ltd.  
Craggs, Siddall & Lever Ltd.  
Sunderland Club & Institute of the Royal Antediluvian Order of Buffaloes Society Ltd.  
Anglo-Dutch Sugar Plantations of Java Ltd.

The Whitehall Textile Co. Ltd.  
Neville's Rubber-Leather Co. Ltd.  
John Edwards (Cardiff) Ltd.  
Scout Motors Ltd.  
Thornborough & Co. Ltd.  
Clayton Ghaeb and Co. Ltd.  
The City of Rochester Liberal Club Co. Ltd.  
Butler Substitutes Supplies Ltd.  
Champion's Penance Posting & Forage Co. Ltd.  
The Ecclehill Old Mill Co. Ltd.  
Chromatic Film Printers Ltd.  
The Gröndal Kjellin Co. (1917).  
The Harwill Transport Co. Ltd.  
H. Cahen & Son Ltd.  
R. B. Hand & Co. Ltd.

British Guiana Bauxite Ltd.  
The Hat & Cap Trimmings Manufacturing Co. Ltd.  
Radio Clothing Co. Ltd.  
Reconstruction and Federation of Industries Ltd.  
Herbert Sykes & Co. Ltd.  
Oswest and District Allotments Society Ltd.  
Montagu Stern & Co. Ltd.  
Amalgamated Electric Works Ltd.  
Colthurst, Jules Eloy & Co. Ltd.  
Caterham Mouldings Ltd.  
The British & Foreign Timber Co. Ltd.  
Merchants (London) Ltd.  
Fabricated House Construction Syndicate Ltd.

London Gazette.—TUESDAY, May 24.

Farm and Gardens, Ltd.  
British Eastern Investment Trust, Ltd.  
Perfection Enamelling Painting Co. Ltd.  
Giffin Manufacturing Co. Ltd.  
The Boscombe Citadel Co. Ltd.  
Monmouthshire Steel & Tinsplate Co. Ltd.  
George Oxendale & Co. (Northallerton) Ltd.  
Pistol Ltd.  
The Wye Gas & Coke Co. Ltd.  
Franklin King & Co. Ltd.  
G. S. Constable & Sons Ltd.

Maclock Ltd.  
H. Alexander & Co. Ltd.  
William Hinge Ltd.  
The Clacton-on-Sea Town Hall Buildings Co. Ltd.  
Domestic Engineering Co. Ltd.  
Leeds Toys Ltd.  
Naccolt Potteries & Tile Works Ltd.  
Tillotson & Thomas Ltd.  
Barker, Son & Co. (Hull) Ltd.  
Carrosserie Latymer (1915) Ltd.

## Creditors' Notices.

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette.—TUESDAY, May 17.

ARNAUD, FRANCIS HENRY, Bath. June 22. Thring, Sheldon & Ingram, Bath.

BARKER, JOHN, Kingston-upon-Hull, Engineer. June 17. Maw & Redman, Lowgate, Hull.

BOWLES, BRANSON, Goole, Draper. June 22. W. T. Silvester, Goole.

BROWN, EDWARD, Luton, Beds, Straw Hat Manufacturer. June 24. Neve, Son & Co., West Luton.

BUTLER, SOPHIA HARDING, Brighton. June 25. C. Osman Ward, Hove.

CHARLUCK, FRED ROBERT, Stoke Newington. June 25. Gill & Akaster, Devonport.

CLOVER, WILLIAM NATHAN, Eye, Suffolk, Coach Builder. June 24. Harold Warnes, Eye, Suffolk.

ELLWOOD, ELIZABETH, Whitehaven. May 30. John Singleton, Whitehaven.

EYERS HENRY, Forum, Dorset, Corn Dealer. June 7. W. H. Crech, Blandford.

FREEMAN, MARY HARRIET CHILDE, Cheltenham. July 1. Marcy, Hemingway & Sons, Worcester.

GARDNER, HANBUCK ARTHUR, Magor, Mon. July 20. Rhyway & Son, Pontypool, Mon.

HAMILTON, WILLIAM, Wigan, Physician. June 18. Joseph Campbell, Wigan.

HARRIS, FRANCIS JOHN, Cheltenham, Printers' Reader. June 29. Haddock & Pruen, Cheltenham.

HART, JOHN, Wigan. June 18. Joseph Campbell, Wigan.

HATTERSLEY, JOHN, Leytonstone. June 14. J. S. Wilkes, Kingsway, W.C.2.

HOLTON, FREDERICK CHARLES, Birmingham, Coal Merchant. June 11. Duggan & Elton, Birmingham.

JONES, WILLIAM, Walsall, Currier. June 14. Frank A. Platt, Walsall.

KAY, GEORGE, Stanley, Derby, Farmer. June 24. J. & W. H. Sale & Son, Derby.

KERR, HUGH, South Woodford. June 29. Cattara & Harris, Billiter-st., E.C.3.

MCLELLAN, MARY GRAHAM MERRETT, Weston-super-Mare. June 14. Wansbroughs, Robinson, Tayler & Tayler, Bristol.

NICOLLS, WILLIAM, Cambridge, M.D. June 15. Fraser & Woodgate, Wisbech.

OXTON, THOMAS, Liverpool. June 27. Alsop, Stevens, Crooks & Co., Liverpool.

PRENTICE, GRAHAM ALDO, North Audley-st. June 27. Budd, Johnson, Jecks & Colclough, Austin-friars, E.C.

RAINS, ROBERT HARDING, Bexhill-on-Sea. June 11. Willett, Wright & Webb, Bexhill-on-Sea.

ROBINSON, MARY CATHERINE, Beeston. May 31. Carter, James & Lowe, Nottingham.

SMITH, ELIZABETH, Page-st., Westminster. June 20. C. A. Piper & Smith, Vincent-sq., S.W.1.

SMITH, GEORGE ALBERT, Anerley, Surrey. June 13. George Pearson, Bristol.

STONE, MARCUS CLAYTON, Kensington. June 23. Robins, Hay, Waters & Hay, Lincoln's Inn-fields, W.C.

THOMPSON, ELIZABETH, Oldham. June 15. Saml. Holroyd, Oldham.

WATSON, MARIEL, Southport. June 30. Mawdsley & Hadfield, Southport.

WIDFOWSON, ELIZABETH, Stanton-on-the-Wolds. May 31. Carter, James & Lowe, Nottingham.

WYVILL, WILLIAM HERBERT, Bath, Grocer. June 30. F. C. Lynn, Matlock.

YEARP, WILLIAM, Stow-on-the-Wold, Butcher. June 24. Steel & Broom, Stow-on-the-Wold.

London Gazette.—FRIDAY, May 20.

ABRAHAM, EDWARD, Maida Vale. June 30. Osborn & Osborn, London Wall, E.C.2.

BARRON, HENRIETTA, Hyde Park. June 30. Clarke, Calkin & Son, Bedford-row, W.C.1.

BENNETT, HENRY, Earlsfield. June 17. Coole & Haddock, Carfax, Horsham.

BLUMFELDT, SOREN HOY, Southall. June 19. Bird & Bird, Gray's Inn-square.

CALDERON, LIEUT.-COLONEL CHARLES MATTHEW, Florence, Italy. June 30. Minet, Paring, Smith & Co., St. Helens-pl., E.C.3.

CASE, JOSEPH, Newark, Sussex. June 25. Ernest M. Rollinson, Uckfield, Sussex.

CROSS, MRS. EVA BEATRICE, Bristol, Alveston. June 30. Saltwell & Co., Lincoln's Inn, W.C.2.

CROFT, JANE, St. Thomas, Exeter. June 17. W. Linford Brown, Exeter.

ECKERSLEY, JANE, Tyldesley. June 21. Cobbett, Wheeler & Cobbett, Manchester.

ELMICE, DAME LOUISA CAROLINE. July 1. Johnson, Raymond-Barker & Co., New-sq., Lincoln's Inn, W.C.2.

ELLS, RICHARD HENRY, Eastbourne. June 25. Rooper & Whately, Lincoln's Inn-fields, W.C.2.

EVANS, MINNIE LOUISE, Bexhill. July 15. Gaby & Hardwicke, Bexhill.

FELLOWS, SARAH JANE, Manchester-st. June 30. S. F. Miller & Miller, Savile-row, W.1.

FOULGER, JANE, Horstead. June 11. Hill & Perks, Norwich.

GODFREY, FREDERICK GEORGE, Littleport, Cambridge, Draper. June 29. Bendall & Sons, Newmarket.

HAMMOND, FRANCIS, Newmarket, Carpenter. June 20. Bendall & Sons, Newmarket.

HENLEY, WILLIAM, Bournemouth. June 24. Gosling & Bunton, Bournemouth.

HUGHES, EVAN, Rummy, Mon., Farmer. July 1. Thos. John, Cardiff.

IONIDES, AGATHONIKI, Hove. June 24. Bostase & Johnson, Brighton.

JENKIN, ANNE, Camden Hill-sq., Middlesex. June 20. Bridgman & Co., College-hill, E.C.4.

JENKINS, JULIA, Bearded, Maidstone. June 30. Stephens & Urnston, Maidstone.

JEWELL, JOHN, Bearded, Maidstone. June 30. Stephens & Urnston, Maidstone.

JONES, SAMUEL, Cwmtyglo, Carnarvon. June 14. Ellis Davies & Co., Carnarvon.

KENRICK, GEORGE, Chester, Surgical Instrument Maker. June 18. G. H. Evans, Chester.

LEHMANN, EMIL, Zurich, Switzerland, Merchant. July 2. Boote, Edgar & Co., Manchester.

LEISHMAN, JOHN THOMAS, Southsea. June 25. Bransdon & Childs, Portsmouth.

LUFF, WILLIAM, Eastmeon, Hants, Innkeeper. June 17. Burley & Geach, Petersfield.

MOSS, CHARLES GEORGE DRUMMOND, Weymouth, Dorset. July 1. Andrews, Barrett and Wilkner, Weymouth.

NIAS, ALICE KATE, Newbury. June 20. F. Quekett Louch, Newbury, Berks.

NUNN, PHILIP WILLIAM GOWLETT, Bournemouth, Physician. June 24. Gosling & Bunton, Bournemouth.

ORR, DR. ROBERT, Heywood, Physician. June 28. Isherwood & Hore, Heywood.

PARNELL, GERALD CRECY, Forest Hill, Surgeon. June 16. Morriss & Nightingale, Reigate.

POINTON, JAMES, Cobridge. June 10. Edward Hollinshead, Tunstall.

RADCLIFFE, WILLIAM, Brighouse. June 7. Geo. Furniss, Roberts & Co., Brighouse, Yorks.

RILEY, SALLY, Sowerby Bridge. June 25. Saml. Freeman, Halifax.

SADLER, LEONARD, Southampton-row, W., Leather Bag Manufacturer. June 24. Raphael Zefferiti & Co., Coleman-st., E.C.2.

WEST, HON. DAME MAUD CECILIA SACKVILLE, Sandgate, Kent. June 30. Meynell and Pemberton, Old Queen-st.

SEABROOK, MARY ANNA, Chelmsford, Essex. June 25. Gepp & Sons, Chelmsford.

SIMMONDS, WILLIAM, Oxford. June 24. Frank Gray & Darby, Oxford.

SLADES, JOSEPH HEAP, Ramsbottom, Grey Cloth Merchant. June 25. Butcher & Barlow, Bury.

SLATER, EMMA, Bedford-row. May 31. Wm. Gee & Sons, Bishop's Stortford.

STEVENS, JOHN BARNARD, Southsea. June 16. John E. C. Miller, Portsmouth, Hants.

STOCKS, JOSEPH SUGDEN, Weybridge, Bank Manager. June 30. Murray, Hutchins & Co., Birch-la., E.C.

TAVERNER, WILLIAM STUBBS, Madeley, Staffs. June 17. Edw. Stanley, Newcastle, Staffs.

THOMSON, ALEXANDER, Walsall. June 15. Stanley & Jackson, Walsall.

TOMLINSON, MARY ELIZABETH, Scawby, Lincoln. June 21. Edmund T. Fox, Brigg.

WALTON, ELIZABETH WILLIAM, Southsea. June 24. Raper, Freeman & Tyacke, Chichester.

WARDEN, ARTHUR, Maida Vale. June 20. Markby, Stewart & Co., Bishopsgate, E.C.2.

WHITESIDE, LUCY, Waterloo, Lancs. June 30. Simpson, North & Co., Liverpool.



WILKIE, HELEN, Ealing. June 24. Simpson, Cullingford, Partington & Holland, Bishops-gate, E.C.2.  
WINFIELD, JAMES, Stoke Newington, Cork Manufacturer. July 8. Anning & Co., Chespalde, E.C.2.

*London Gazette.*—TUESDAY, May 24.

BARTON, HARRIET, Norwich. June 24. Herbert Goodchild, Norwich.  
BROWN, HARRIETTE ALBERTA, Whitley Bay. June 24. Samuel Bishop, Manchester.  
BURNBY, FANNY JANET, Rye, Sussex. June 16. Radford & Frankland, Chancery-lane, W.C.2.  
BUTLER, WALTER, Witham, Essex. July 21. Taylor & Humbert, Field-court, Gray's Inn, W.C.1.  
CALLOW, MATILDA ANNIE, Madras, in India. June 30. Lovell, Son & Pittfield, Gray's Inn-square, W.C.1.  
CARR, GEORGE, Sunderland. June 27. Hedley & Thompson, Sunderland.  
CARTER, SARAH, Queen's-road. June 24. Sterndale Burrows, Cambridge.  
CAUSTON, ALFRED MALCOLM, Winchester. June 30. Charles Warner & Richardson, Winchester.  
CORRIGAN, WILLIAM JENKINSON, Cardiff, Surgeon. June 25. John Moxon, Newport, Mon.  
D'ARCY, GUSTAVE, Brussels. June 21. Bruce Millar & Co., Basinghall-st., E.C.2.  
DAY, THOMAS EWAN, Southampton. June 30. Moberly & Wharton, Southampton.  
DAVIES, ANNE, Llanelly. June 1. W. Davies, Llanelly.  
DOUGLAS, ARCHIBALD NEWBERRY, Penarth, Glam., Engineer. June 25. John Moxon, Newport, Mon.  
FORREST, JOHN, Darwen, Lancs. June 14. J. Holker Sutcliffe, Darwen.  
FORT, GEORGE HOUSON, Wilt. June 11. Wilson & Sons, Salisbury.  
GAYFORD, EDITH JANE, Harrow. July 1. J. C. Brookhouse, Chespalde.  
HALLIAX, JOHN, Shepherds Bush. June 30. J. James Salisbury, Bristol.  
HAMMOND, CHARLES POLLARD, Surbiton. June 27. Pettiver & Peakes, College-hill, E.C.4.  
HANNAFORD, WILLIAM, Watford. June 24. Matthew Arnold & Co., Bank-buildings, Louth.  
HATTEN, SARAH ANN TURNER, Walsham-le-Willows. June 10. Banks, Ashton & Co., Bury St. Edmunds.  
HEWARD, CLARA BEATRICE, Kensington. June 30. Ellis, Munday & Clarke, College-hill, E.C.4.  
HOLE, FRANK, St. Pancras. June 27. Petch & Co., Bedford-row, W.C.1.  
HOOPER, EDWARD, King's Heath, Birmingham. June 24. Wallace, Robinson & Morgan, Birmingham.  
ISAAC, MARY ELIZABETH, Appledore, N. Devon. June 30. Bazeley, Barnes & Bazeley, Bideford, N. Devon.  
JACOBS, MAURICE, Westcliff-on-Sea, Essex, Wholesale Clothier. June 30. Raphael, Zeffert & Co., Coleman-st., E.C.2.

JONES, HENRY, Wimbledon Park. June 30. Smythe & Bostell, Basinghall-st., E.C.2.  
LEAL, LILY MARY ANN, Brighton. June 24. Nye & Clewer, Brighton.  
LEE, STEPHEN WALTER, Brighton, Sussex. June 18. Jno. S. Oldfield, Basinghall-st., E.C.2.  
LEITHAN, AGNES, Rhyl, Flint. June 30. A. Lewis Jones, Rhyl.  
LONGWORTH, JAMES, Bootle, Lancs, Horballist. June 10. W. & E. Hodge & Halsall, Southport.  
MADRELY, CHARLES, Warrington, Librarian. June 18. Thomas S. Steel, Warrington.  
MARRIOTT, ALICE, West Bridgford. June 24. Carter, James & Lowe, Wheeler-gate, Notts.  
MILLAR, ERNEST BRUCE, Sutton. June 21. Bruce Millar & Co., Basinghall-st., E.C.2.  
MYLNE, REVEREND ROBERT SCOTT, Anwil, Herts. July 5. Rivington & Son, Fenchurch-bldgs., E.C.3.  
PARKES, HOWARD RODERICK, Stodland, Dorset. June 24. Winter, Bothamley & Co., Bedford-row, W.C.1.  
PORTER, JAMES, Islington, Restaurant Proprietor. June 30. Maitland, Peckham & Co., Knightbridge-st., E.C.4.  
ROBINSON, REGINALD, Hackney, Clerk. June 29. C. V. Young & Cowper, Stoke Newington, N.16.  
ROBINSON, ANNE, Tipperary, Ireland. April 6. Howe, Gregory & Denby, Bradford, Yorks.  
ROBSON, JOHN WILLIAM, Guisborough, Butcher. June 20. Buchanan, Richardson & Barugh, Guisborough.  
ROBSON, SUSANNAH, Guisborough. June 20. Buchanan, Richardson & Barugh, Guisborough.  
ROBSON, WILLIAM, Guisborough, Butcher. June 20. Buchanan, Richardson & Barugh, Guisborough.  
ROWLANDSON, MICHAEL ALEXANDER, Salterton, Devon. Aug. 1. S. R. Baker, Salterton.  
SMITH, WALTER HENRY, Bournemouth. July 12. J. E. S. Hickey, Bournemouth.  
SWEETINBURGH, LUCY, Reading. June 30. Brain & Brain, Reading.  
SWINDRUS, ARTHUR, Twickenham. July 1. Peake, Bird, Collins & Co., Bedford-row, W.C.1.  
TEW, WILLIAM ALLEN, Walsall. July 2. Frank A. Platt, Walsall.  
TURNBULL, FRANCES COLE, Southsea. June 24. Southwell & Dennis, Wisbech.  
WALL, FRANCIS HEWSON, Ulverston, Lancs. June 30. Hall, Marshall & Stewart, Lancaster.  
WALKER, EMMA, York. July 1. Joshua Watkinson, Lendal, York.  
WHITEHEAD, LAURA, High Barnet. June 30. Wetherfield, Baines & Baines, New Burlington-st., W.1.  
WITHERICK, MARY GRIMAULT, Woodford Green, Essex. June 23. Woodbridge & Sons, Serjeant's Inn.  
WOTHERSPEY, EVELYN JULIA, Colwyn Bay. July 7. Morrisons & Nightingale, Reigate.

## Bankruptcy Notices.

*London Gazette.*—TUESDAY, May 17.

### RECEIVING ORDERS.

BRUNI, CAMILLO, Margate, Restaurant Manager. Brighton. Pet. May 12. Ord. May 12.  
BURNS, HILLAS, Great Horton, Merchant. Bradford. Pet. May 12. Ord. May 12.  
DOUGHERTY, SAMUEL HORACE, Southampton, Electrical Engineer. Liverpool. Pet. April 27. Ord. May 12.  
EDWARDS, ROBERT ISHERWOOD, Horwich, nr. Bolton, Engineer. Bolton. Pet. May 10. Ord. May 10.  
KENWRIGHT, CHARLES HENRY, Lancaster, Painter. Liverpool. Pet. May 12. Ord. May 12.  
MARTIN, WILLIAM CHARLES & MARTIN, ALBERT EDWIN, Kentish Town, Bakers. High Court. Pet. May 11. Ord. May 11.  
REMNANT, C., Poplar, Baker. High Court. Pet. April 12. Ord. May 12.  
ROBINSON, RICHARD, Stirling, Scole, Norfolk, Farmer. Ipswich. Pet. May 9. Ord. May 9.  
SCHNEIDER, B., Commercial-st., Dealer in Furs. High Court. Pet. April 11. Ord. May 12.  
SEWELL, LILIAN, Cardiff, Draper. Cardiff. Pet. April 13. Ord. May 10.  
SYKES, NORMAN, Huddersfield, Woollen Cloth Merchant. Huddersfield. Pet. May 12. Ord. May 12.  
VASEY, ALFRED CHARLES, Lingdale, Yorks, Hardware Dealer. Stockton-on-Tees. Pet. May 12. Ord. May 12.  
WALLACE, JOSEPH HUGH, Bolton, Antique Dealer. Bolton. Pet. May 11. Ord. May 11.

### FIRST MEETINGS.

BROWN, WILLIAM, Kingston-upon-Hull, General Carrier. Kingston-upon-Hull. May 26 at 11.30. Off. Rec., York City Bank-chambers, Lowgate, Hull.  
BURNS, HILLAS, Bradford, Merchant. Bradford. May 26 at 3. Off. Rec., Duke-st., Bradford.  
DICKS, ARTHUR, Tonypandy, Glam., Gramophone Dealer. Pontypidd. May 26 at 11. Off. Rec., 117, St. Mary-st., Cardiff.  
DUNN, JOHN OULE, Spennymoor, Durham, Motor Garage Proprietor. Durham. May 25 at 2.30. Off. Rec., Manor-pl., Sunderland.  
HIGGINS, EDWARD JOSEPH, Sheffield, Plasterer. Sheffield. May 24 at 12. Off. Rec., Figueira-la, Sheffield.  
HILL, FRANK, Twickenham, Actor. Brentford. May 26 at 11.4. Bedford-row, W.C.  
HOPKINS, KATE, Cheltenham, Grocer. Cheltenham. June 7 at 11.45. County Court-bldgs., Cheltenham.  
Humphreys, Edmund, Sheffield, Coal Merchant. Sheffield. May 24 at 11.30. Off. Rec., Figueira-la, Sheffield.  
PRACH, HENRY BROWN, Sheffield, Smallware Dealer. Sheffield. May 24 at 12.30. Off. Rec., Figueira-la, Sheffield.  
SACH, ALBERT, Beverley, Yorks, Fruitree. Kingston-upon-Hull. May 27 at 11.30. Off. Rec., York City Bank-chambers, Lowgate, Hull.  
SCOTT, ROBERT ALFRED, Chiswick Park. Brentford. May 25 at 11. Bedford-row, W.C.  
SYKES, NORMAN, Huddersfield, Woollen Cloth Merchant. Huddersfield. May 26 at 11.45. County Court House, Queen-st., Huddersfield.  
WAKEFIELD, JOSHUA MARSHALL, Stratford-on-Avon, Farmer. Warwick. May 26 at 12. Town Hall, Stratford-on-Avon.  
WINTER, WILLIAM WALTER, Rowledge, Surrey, Decorator. Guildford. May 25 at 12. 132, York-st., Westminster Bridge-rd., S.E.1.

### ADJUDICATIONS.

BELL, RICHARD CHARLES, Oswaby, Farmer. Lincoln. Pet. April 12. Ord. May 11.  
BROWNE, HENRY HERBERT, Helmington, Farmer. Ipswich. Pet. April 8. Ord. May 12.  
BURNS, HILLAS, Great Horton, Merchant. Bradford. Pet. May 12. Ord. May 12.  
DUNN, JOHN OULE, Spennymoor, Durham, Motor Garage Proprietor. Durham. Pet. April 7. Ord. May 13.  
EDWARDS, ROBERT ISHERWOOD, Horwich, nr. Bolton, Engineer. Bolton. Pet. May 10. Ord. May 10.  
HARRIS, JOSEPH, Forest Gate, E. High Court. Pet. March 23. Ord. May 12.  
KENWRIGHT, CHARLES HENRY, Lancaster, Decorator. Liverpool. Pet. May 12. Ord. May 12.  
PAUWELS, ALPHONSE ELISE FERDINAND, St. Mary Axe, Commission Agent. High Court. Pet. Feb. 23. Ord. May 12.  
SYKES, NORMAN, Huddersfield, Woollen Cloth Merchant. Huddersfield. Pet. May 12. Ord. May 12.  
TAPLIN, FRANCIS JOHN, Hyde Park, Director of Public Company. High Court. Pet. March 23. Ord. May 12.  
VASEY, ALFRED CHARLES, Lingdale, Yorks, Hardware Dealer. Stockton-on-Tees. Pet. May 12. Ord. May 12.  
WALLACE, JOSEPH HUGH, Bolton, Antique Dealer. Bolton. Pet. May 11. Ord. May 11.

*London Gazette.*—FRIDAY, May 20.

### RECEIVING ORDERS.

BAKER, CHARLES ANDREW, Canterbury, Jeweller. Canterbury. Pet. May 13. Ord. May 13.  
BENJAMIN, BENJAMIN, Mile End, Shoe Dealer. High Court. Pet. May 13. Ord. May 13.  
CAREY, SPENCER TUPPER ST. GEORGE, Maida Vale, W.9. High Court. Pet. Mar. 21. Ord. May 17.  
CARR, HORACE EDGAR, Redness, near Goole, Electrical Contractor. Wakefield. Pet. May 13. Ord. May 13.  
COFFIELD AND MILTON, Piccadilly, W., Automobile Engineers. High Court. Pet. April 1. Ord. May 17.  
COLE, CAPTAIN A. V., St. James', High Court. Pet. Feb. 18. Ord. May 17.  
DAVIES, GRIFFITH, Pontypidd, Glam., Grocer. Pontypidd. Pet. May 4. Ord. May 13.  
DOWNIE, PHILIP, Southend-on-Sea, Electrical Engineer. Chelmsford. Pet. April 22. Ord. May 18.  
FITZPATRICK, FRANK HUBERT, West Gorton, Manchester, Grocer. Manchester. Pet. May 12. Ord. May 12.  
THE FORWARD UPHOLSTERING CO., Birmingham, Furnishers. Birmingham. Pet. April 18. Ord. May 13.  
HANDFORD, G. H., Manchester, Insurance Broker. Manchester. Pet. April 6. Ord. May 12.  
HARRISON, CHARLES ROBERT HENDERSON, Rhyl, Flint, Carrier. Bangor. Pet. Mar. 23. Ord. May 13.  
HEWITT, GEORGE WALKER, West Ealing, Foreman Mechanic. Brentford. Pet. May 14. Ord. May 14.  
HOBSON, THOMAS, Hanley, General Merchant. Hanley. Pet. April 11. Ord. May 17.  
HUGHES, WILLIAM, Tremadoc, Carnarvon, Miner. Portmadoc. Pet. May 18. Ord. May 18.  
KINSLER, LOUIS, Golden-lane, E.C., Wholesale Manufacturing Furrier. High Court. Pet. April 22. Ord. May 18.  
MARSHALL, WALTER HORACE, Sheffield, Tailor's Manager. Leeds. Pet. May 13. Ord. May 13.  
MCGREGOR, ROB ROY, Southsea, Hants, Bootmaker. Portsmouth. Pet. May 12. Ord. May 12.  
MCWILLIAMS, ROBERT, and MCWILLIAMS, WILLIAM, Hanley, Furniture Dealers. Hanley. Pet. May 10. Ord. May 13.  
NORTH, ALICE, Blackburn, Blackburn, Pet. May 2. Ord. May 13.  
OLIVER, LIONEL ALFRED, Truro, Cornwall, Tobacco Dealer. Truro. Pet. May 13. Ord. May 13.

PARKER, N. H., Birmingham, Commission Agent. Birmingham. Pet. April 14. Ord. May 12.  
PURNAN, FREDERICK ALBERT, Trepothy, Glam., Confectioner. Pontypidd. Pet. May 12. Ord. May 12.  
QUINLAN, THOMAS, Chaddeston, Covent Garden, High Court. Pet. April 6. Ord. May 12.  
RILEY, FRANCIS HENRY, Leigh, Farmer. Burton-on-Trent. Pet. May 14. Ord. May 14.  
RIMMER, ALBERT, St. Helens, Lancs, Motor Driver. Liverpool. Pet. May 14. Ord. May 14.  
ROBINSON, SYDNEY, St. Helens, Engineer. Liverpool. Pet. May 14. Ord. May 14.  
ROOKE, WALTER ALFRED, Barrow-in-Furness, Baker. Barrow-in-Furness. Pet. May 14. Ord. May 14.  
SARDIS, L., Chelsea. High Court. Pet. April 18. Ord. May 12.  
SMART, EDGAR, Milford Haven, Hairdresser. Haverfordwest. Pet. May 14. Ord. May 14.  
SMITH, SGT. WILLIAM F. HAYNES, Bart., Chester-terrace. High Court. Pet. Oct. 11. Ord. Mar. 23.  
STEVENS, SAMUEL JAMES, Port Talbot, Glam., Fruitree. Neath. Pet. April 27. Ord. May 13.  
WILSON, HARRIETT, Claygate, Surrey. Kingston. Pet. Mar. 8. Ord. May 12.

*Amended Notice substituted for that published in the London Gazette of May 6, 1921:—*

TRIBE, FREDERICK WILLIAM, Manchester, ASTIN, FREDERICK APPLEY, Southampton, and THOMPSON, HERBERT EUSTACE, Manchester, General Merchants Manchester. Pet. April 21. Ord. May 3.

### FIRST MEETINGS.

BENDELOW, ALBERT, Shildon, Painter. Durham. May 29 at 2.30. Off. Rec., Manor-pl., Sunderland.  
BENJAMIN, BENJAMIN, Mile End, Shoe Dealer. High Court. May 27 at 11.30. Bankruptcy-bldgs., Carey-st., W.C.2.  
BRUNI, CAMILLO, Margate, Restaurant Manager. Brighton. May 31 at 2.30. Off. Rec., 124, Marlborough-pl., Brighton.  
CAREY, SPENCER TUPPER ST. GEORGE, Maida Vale, W.9. High Court. May 31 at 11. Bankruptcy-bldgs., Carey-st., W.C.2.  
CARR, HORACE EDGAR, Goole, York, Electrical Contractor. Wakefield. May 27 at 10.30. Station Hotel, Goole.  
CHIFFCHASE, JOHN GEORGE, Darlington. Stockton-on-Tees. June 3 at 2.30. Off. Rec., 80, High-st., Stockton-on-Tees.  
CLARKE, JOHN WALTER, Aston, Grocer. West Bromwich. June 1 at 11.30. Roskin-chambers, 191, Corporation-st., Birmingham.  
COFFIELD & MILTON, Piccadilly, W., Automobile Engineers. High Court. May 31 at 11.30. Bankruptcy-bldgs., Carey-st., W.C.2.  
COLE, CAPTAIN A. V., St. James', High Court. May 30 at 12. Bankruptcy-bldgs., Carey-st., W.C.2.  
EVANS, THOMAS, Hault Wells, Motor Mechanic. Newtown. May 27 at 12. Off. Rec., Swan-hill, Shrewsbury.  
FISHER, ROBERT GEORGE, and SANDERS, HENRY EDWARD, Gables, Penrhynendrach, Cinema Exhibitors. Portmadoc. May 27 at 3. Crypt-chambers, Eastgate-row, Chester.  
HAMMOND, JOSEPH, Darlington, Farm Labourer. Durham. May 30 at 3. Off. Rec., 3, Manor-pl., Sunderland.  
HARRISON, ERNEST HENRY, Lincoln, Butcher. King's Lynn. May 28 at 1. Off. Rec., 8, Upper King-st., Norwich.  
HIGGINS, EDWARD JOSEPH, Sheffield, Plasterer. Kingston-upon-Hull. May 28 at 12.30. Off. Rec., 8, Upper King-st., Norwich.  
HOCKISO, JOHN HENRY, St. Keverne, Cornwall, Butcher. Truro. May 27 at 12. Off. Rec., 12, Princes-st., Truro.  
KINSLER, LOUIS, Golden-lane, E.C., Wholesale Manufacturing Furrier. High Court. May 31 at 12.30. Bankruptcy-bldgs., Carey-st., W.C.2.

MARTIN, WILLIAM CHARLES, and MARTIN, ALBERT EDWIN  
Kensington Town, Bakers. High Court. May 30 at 11.  
Bankruptcy-bldgs., Carey-st., W.C.2.

McGREGOR, ROB ROY, Southsea, Hants, Boot Maker.  
Portsmouth. June 1 at 12. Off. Rec., 87, High-st.,  
Portsmouth.

OLIVER, LIONEL ALFRED, Truro, Tobacco Dealer. Truro.  
May 31 at 12. Off. Rec., 12, Princes-st., Truro.

OWEN, ARTHUR OSWALD, and OWEN, JOHN WILLIAM,  
Loughborough, Tobacconists, Warwick. May 27 at 12.  
Off. Rec., The Barracks, Southford-st., Coventry.

QUINLAN, THOMAS, Covent Garden. High Court. June 3  
at 12. Bankruptcy-bldgs., Carey-st., W.C.2.

RAYNER, BRATSWAYE CRYVELLEY, Hendry, Caswys,  
Flint, Engineer. Chester. May 27 at 2.30. Crypt-  
chambs., Eastgate-row, Chester.

REEVES, JOHN STEWART, Birmingham, Commission Agent.  
Birmingham. May 31 at 11.30. Ruskin-chambs., 191,  
Corporation-st., Birmingham.

REINWANT, C., Poplar, Baker. High Court. May 30 at 11.  
Bankruptcy-bldgs., Carey-st., W.C.2.

REYNOLDS, WILLIAM, West Smithwick, Millwright. West  
Bromwich. May 27 at 12. Ruskin-chambs., 191,  
Corporation-st., Birmingham.

RILEY, FRANCIS HENRY, Leigh, Farmer. Burton-on-Trent.  
May 27 at 11. Court House, 29, St. Peter's-churchyard,  
Derby.

SANDERS, SAMUEL, Smithwick, Steel Merchant. West  
Bromwich. May 27 at 11.30. Ruskin-chambs., 191,  
Corporation-st., Birmingham.

SARDIS, L., Chelsea. High Court. June 3 at 11. Bank-  
ruptcy-bldgs., Carey-st., W.C.2.

SCHNEIDER, B., Commercial-st., Dealer in Furs. High  
Court. June 2 at 11. Bankruptcy-bldgs., Carey-st.,  
W.C.2.

SEYMOUR, GEORGE EDGAR, Darlington, Engineer. Stockton-  
on-Tees. June 3 at 2.15. Off. Rec., 80, High-st.,  
Stockton-on-Tees.

STUDLEY, GEORGE RICHARD, Newburgh, Wareham, Farmer.  
Poole. June 2 at 12. Law Courts, Stafford-rd., Bourne-  
mouth.

VASEY, ALFRED CHARLES, Lingdale, York, Hardware Dealer.  
Stockton-on-Tees. June 2 at 2.15. Off. Rec., 80, High-st.,  
Stockton-on-Tees.

WILSON, HARRIETT, Claygate, Surrey, Kingston. May 27  
at 2.30. York-rd., Westminster Bridge-rd., S.E.1.

WOODROW, PERCY ERNEST, Shaftesbury, Dorset, Tailor.  
Salisbury. May 27 at 3. Off. Rec., City-chambs.,  
Catherine-st., Salisbury.

## ADJUDICATIONS.

BAKER, CHARLES ANDREW, Canterbury, Jeweller. Can-  
terbury. Pet. May 13. Ord. May 13.

BENJAMIN, BENJAMIN, Mile End, Shoe Dealer. High  
Court. Pet. May 13. Ord. May 13.

BRUNI, CAMILLO, Margate, Restaurant Manager. Brighton.  
Pet. May 12. Ord. May 13.

CARR, HORACE EDGAR, Gooles, Electrical Contractor. Wake-  
field. Pet. May 13. Ord. May 13.

CHAPMAN, WILLIAM THOMAS, Wendover, Bucks. High Court.  
Pet. March 22. Ord. May 17.

DANSON, WILLIAM THOMAS, BELLES, HAROLD JOHN, and  
THOMAS, ERNEST, Produce Merchants. Chester. Pet.  
March 12. Ord. May 14.

DOUGHERTY, SAMUEL HORACE, Southport, Electrical Engineer.  
Liverpool. Pet. April 27. Ord. May 13.

EVANS, THOMAS, Bulth Wells, Brecon, Motor Mechanic.  
Newtown. Pet. May 10. Ord. May 13.

FITEPATRICK, FRANK HUBERT, West Gorton, Grocer. Man-  
chester. Pet. May 12. Ord. May 12.

GIBSON, CHARLES CLEMENT, Plumstead, Kent, Auctioneer.  
Greenwich. Pet. April 16. Ord. May 12.

GOLDSTEIN, WILLIAM JAMES, and DUNN, JOHN HENRY,  
Wembley. Barnet. Pet. March 9. Ord. May 18.

GUNNILL, JAMES, Great Yarmouth, Tailor. Great Yarmouth.  
Pet. May 10. Ord. May 12.

HEWITT, GEORGE WARNER, West Ealing, Foreman Mechanic.  
Brentford. Pet. May 14. Ord. May 14.

HUGHES, WILLIAM, Tremadoc, Carnarvon, Miner. Port-  
madoc. Pet. May 18. Ord. May 18.

MARSHALL, WALTER HORACE, Sheffield, Tailor's Manager.  
Leeds. Pet. May 13. Ord. May 13.

McGREGOR, ROB ROY, Southsea, Bootmaker. Portsmouth.  
Pet. May 12. Ord. May 12.

McWILLIAMS, ROBERT and McWILLIAMS, WILLIAM, Hanley,  
Furniture Dealers. Hanley. Pet. May 10. Ord. May 13.

MELIOR, JOSEPH, Chester, Managing Director. Macclesfield.  
Pet. April 12. Ord. May 14.

MOORCROFT, ARTHUR JAMES, Birmingham, Bricklayer.  
Birmingham. Pet. April 22. Ord. May 12.

OLIVER, LIONEL ALFRED, Truro, Tobacco Dealer. Truro.  
Pet. May 13. Ord. May 13.

PULMAN, FREDERICK ALBERT, Treorchy, Glam., Confectioner.  
Pontypridd. Pet. May 12. Ord. May 12.

RILEY, FRANCIS HENRY, Leigh, Stafford, Farmer. Burton-  
on-Trent. Pet. May 14. Ord. May 14.

RIMMER, ALBERT, St. Helens, Motor Driver. Liverpool.  
Pet. May 14. Ord. May 14.

ROBINSON, SYDNEY, Saint Helens, Engineer. Liverpool.  
Pet. May 14. Ord. May 14.

ROOKE, WALTER ALFRED, Barrow-in-Furness, Baker,  
Barrow-in-Furness. Pet. May 14. Ord. May 14.

SEWELL, LILLIAN BEATRICE, Cardiff, Draper. Cardiff.  
Pet. April 13. Ord. May 14.

SIMON, JOSEPH, Broughton, Costume Manufacturer. Man-  
chester. Pet. Feb. 15. Ord. May 12.

SOPER, WILLIAM, Bedfordshire, Farmer. Bedford. Pet.  
April 23. Ord. May 13.

SMART, EDGAR, Milford Haven, Hairdresser. Haverfordwest.  
Pet. May 14. Ord. May 14.

WINTER, WILLIAM WALTER, Knowledge, Decorator. Guildford.  
Pet. May 11. Ord. May 18.

*Amended Notice substituted for that published in the London  
Gazette of Dec. 7, 1920:—*

BONNER, LEIS, Bishopsgate, Merchant. High Court. Pet.  
Oct. 8. Ord. Dec. 2.

London Gazette.—TUESDAY, May 24.

## RECEIVING ORDERS.

COLES, EDWIN PARKHOUSE, Port Talbot, Glam., Grocer.  
Neath. Pet. May 19. Ord. May 19.

FIELDS, ELIAS GREE, Great Grimsby, Fish Merchant. Great  
Grimsby. Pet. May 21. Ord. May 21.

FLOWER, ALPHRUS, Langston, Harpenden, Motor Engineer.  
Barnet. Pet. May 19. Ord. May 19.

GREENGLASS, CHRISTIE, Wrentham, Grocer. Norwich.  
Pet. May 20. Ord. May 20.

HOWARD, THOMAS, Braintree, Essex, General Merchant.  
Chelmsford. Pet. May 20. Ord. May 20.

INALLS, JAMES, Bridgewater, Furniture Dealer. Bridgewater.  
Pet. May 20. Ord. May 20.

KATER BROTHERS, Billiter-sq. High Court. Pet. May 12.  
Ord. May 19.

KITCHING, MABEL WALKER, Great Grimsby, Spinster. Great  
Grimsby. Pet. May 21. Ord. May 21.

LACEY, JOSEPH, Richmond-rd., Boot Dealer. Tredegar.  
Pet. May 19. Ord. May 19.

LETTIS, ALFRED, Lincoln, Picture Framers. Lincoln. Pet.  
May 20. Ord. May 20.

MANOUCHE, DAVID GIPSON, Canterbury, Fishmonger.  
Canterbury. Pet. May 19. Ord. May 19.

MARTIN, KATE ELIZABETH, Ealing, Dressing Bag Manu-  
facturer. High Court. Pet. May 19. Ord. May 19.

MIDWINTER, WANTAGE, Berks, Horse Dealer and Farmer.  
Oxford. Pet. May 7. Ord. May 21.

MILLS, WILLIAM, Birmingham, Window Blind Fitter.  
Birmingham. Pet. May 2. Ord. May 20.

NICHOLS, MICHAEL, Cottenham, Market Gardener.  
Kingston-upon-Hull. Pet. May 19. Ord. May 19.

PITCHER, FREDERICK, New Tredegar, Grocer. Tredegar.  
Pet. May 19. Ord. May 19.

POLLOCK, THOMAS, Pontypridd, Glam., Travelling Draper.  
Pontypridd. Pet. May 19. Ord. May 19.

PULLAN, WALTER, Newport, Salop, Decorator. Stafford.  
Pet. May 21. Ord. May 21.

ROGERS, WILLIAM, Clapham, Clothier. Wandsworth. Pet.  
April 30. Ord. May 19.

STORM, J., Malda Vale, Hairdresser. High Court. Pet.  
April 12. Ord. May 20.

WEST, JOSEPH, Tyne-mouth, Auctioneer. Newcastle-upon-  
Tyne. Pet. April 22. Ord. May 18.

## FIRST MEETINGS.

BAKER, CHARLES ANDREW, Canterbury, Jeweller. Can-  
terbury. June 1 at 12.30. Off. Rec., Castle-st., Canterbury.

CHUPLOW, VINCENT ARTHUR, Hanley, Newsagent. Hanley.  
June 1 at 11. Off. Rec., Brook-st., Stoke-upon-Trent.

DAVIS, WILLIAM AARON, Leeds, Electrical Engineer. Leeds.  
June 2 at 11. Off. Rec., 24, Bond-st., Leeds.

FARMER, MALIN LETHBRIDGE, Burton-on-Trent, Medical  
Practitioner. Burton-on-Trent. May 31 at 11.30. Court  
House, Station-st., Burton-on-Trent.

FLOWER, ALPHRUS, Harpenden, Herts, Motor Engineer.  
Barnet. June 2 at 11.30. 14, Bedford-row, W.C.1.

GRIFFITH, OWEN LEWIS, Anglesey, Boot Dealer. Bangor.  
June 2 at 12. Cystic Chambers, Eastgate-row, Chester.

GRIFFITHS, WILLIAM GORDON, Cardiff, Share Broker.  
Cardiff. June 2 at 2.30. 117, St. Mary-st., Cardiff.

HAMMOND, JOSEPH, Kidderminster. Kidderminster. May  
31 at 2. Lion Hotel, Kidderminster.

KATER BROTHERS, Billiter-sq. High Court. June 2 at 12.  
Bankruptcy-bldgs., Carey-st., W.C.2.

LEES, GEORGE FREDERICK, Newcastle-under-Lyme, Grocer.  
Hanley. June 1 at 11.30. Off. Rec., 9, Brook-st., Stoke-  
upon-Trent.

MANOUCHE, DAVID GIPSON, Canterbury, Fishmonger. Can-  
terbury. June 1 at 11.30. Off. Rec., 68A, Castle-st.,  
Canterbury.

MARTIN, KATE ELIZABETH, Ealing, Dressing Bag Manu-  
facturer. High Court. June 2 at 11. Bankruptcy-  
bldgs., Carey-st., W.C.2.

MOORCROFT, ARTHUR JAMES, Birmingham, Bricklayer.  
Birmingham. June 3 at 11.30. Ruskin-chambs., 191,  
Corporation-st., Birmingham.

MOORE, ALBERT EBER, King's Lynn, Norfolk, Grocer.  
King's Lynn. June 4 at 12. Off. Rec., 8, Upper King-st.,  
Norwich.

NICHOLS, MICHAEL, Cottenham. Kingston-upon-Hull.  
June 2 at 11.30. Off. Rec., York City Bank-chambs.,  
Lowgate, Hull.

ORRICKS, HUGO ERNEST, and GOOD, SIDNEY, West Bridg-  
ford, Chocolate Manufacturers. Nottingham. June 3  
at 12. Off. Rec., 4, Castle-pl., Nottingham.

PULMAN, FREDERICK ALBERT, Treorchy, Glam., Confectioner.  
Pontypridd. June 1 at 11. 117, St. Mary-st., Cardiff.

RICHARDS, ALFRED JOSEPH, Warwick, Farmer. Bir-  
mingham. June 3 at 12. Ruskin-chambs., 191, Corpora-  
tion-st., Birmingham.

ROBERTS, JOSEPH CHARLES, Dover, Sports Outfitter.  
Canterbury. June 1 at 12. Off. Rec., 68A, Castle-st.,  
Canterbury.

ROBINSON, RICHARD STIRLING, Seale, Norfolk, Ipswich.  
June 2 at 12.30. Off. Rec., Princes-st., Ipswich.

ROGERS, WILLIAM, Clapham, Surrey, Clothier. Wandsworth.  
June 2 at 11.30. 132, York-rd., Westminster Bridge-rd.,  
S.E.1.

SEWELL, LILLIAN BEATRICE, Cardiff, Draper. Cardiff.  
June 1 at 11.30. 117, St. Mary-st., Cardiff.

SHERRATT, JOHN EDWARD, Derby, Confectioner. Derby.  
June 3 at 11.30. Off. Rec., 4, Castle-pl., Nottingham.

SMART, EDGAR, Milford Haven, Hairdresser. Haverfordwest.  
June 1 at 11. Off. Rec., 4, Queen-st., Carmarthen.

SMITH, SIR WILLIAM F. HAYNES, Chester-ter. High Court.  
June 2 at 12.30. Bankruptcy-bldgs., Carey-st., W.C.2.

STORM, J., Malda Vale, Hairdresser. High Court. June 2  
at 12. Bankruptcy-bldgs., Carey-st., W.C.2.

WEST, JOSEPH, Tyne-mouth, Auctioneer. Newcastle-upon-  
Tyne. June 3 at 11. Off. Rec., Pearl-bldgs., Northumber-  
land-st., Newcastle-upon-Tyne.

WILLIAMS, BLODWIN MARY MARGARET, Aber Bargoed,  
Mon, Licensed Victualler. Merthyr Tydfil. June 1 at  
2.30. 117, St. Mary-st., Cardiff.

## ADJUDICATIONS.

BARRAUD, GEORGE HERBERT, Half Moon-st., W.I. High  
Court. Pet. Feb. 16. Ord. May 20.

BENTHALL, ALBERT, Hampstead. High Court. Pet. Sept. 9.  
Ord. May 20.

BONAS, GUSTAVE HENRY, Bickenhall-mansions, Diamond  
Merchant. High Court. Pet. Mar. 14. Ord. May 20.

BONAS, PERY, Swiss Cottage, Diamond Broker. High  
Court. Pet. Mar. 14. Ord. May 20.

BOWER, THOMAS EDWARD, Wilson-st. High Court. Pet.  
Nov. 22. Ord. May 19.

CAMERON, DONALD LOCHIEL, Tamworth, Birmingham.  
Pet. March 23. Ord. May 21.

CHIFFCHASE, JOHN GEORGE, Darlington, Stockton-on-Tees.  
Pet. April 22. Ord. May 19.

COLES, EDWIN, Port Talbot, Milk Vendor. Neath. Pet.  
May 19. Ord. May 19.

DAVIES, HORACE HERBERT, Pontypridd, Glam., Music  
Dealer. Pontypridd. Pet. April 15. Ord. May 19.

FIELDS, ELIAS GREE, Grimsby, Fish Merchant. Gt. Grimsby.  
Pet. May 21. Ord. May 21.

FLOWER, ALPHRUS LANGSTON, Harpenden, Motor Engineer.  
Barnet. Pet. May 19. Ord. May 19.

GREENGLASS, CHRISTIE, Wrentham, Norfolk, Grocer.  
Norwich. Pet. May 20. Ord. May 20.

HARRISON, CHARLES ROBERT HENDERSON, Rhyl, Flint,  
Carrier. Bangor. Pet. March 23. Ord. May 19.

HARTRICK, HERBERT HAROLD, Birmingham, Upholsterer.  
Birmingham. Pet. April 18. Ord. May 19.

HOWARD, THOMAS, Braintree, Essex, Agent. Chelmsford.  
Pet. May 20. Ord. May 20.

INALLS, JAMES, Bridgewater, Somerset, Furniture Dealer.  
Bridgewater. Pet. May 20. Ord. May 20.

KITCHING, MABEL WALKER, Gt. Grimsby, Spinster. Gt.  
Grimsby. Pet. May 21. Ord. May 21.

LACEY, JOSEPH, Abertillery, Mon., Shoe Dealer. Tredegar.  
Pet. May 19. Ord. May 19.

LETTIS, ALFRED, Lincoln, Picture Framers. Lincoln. Pet.  
May 20. Ord. May 20.

MANOUCHE, DAVID GIPSON, Canterbury, Fishmonger. Can-  
terbury. Pet. May 19. Ord. May 19.

MARCUS, MATRICE, Sutherland-av. High Court. Pet.  
Feb. 1. Ord. May 20.

MARTIN, KATE ELIZABETH, Ealing, Dressing Bag Manu-  
facturer. High Court. Pet. May 19. Ord. May 19.

NICHOLS, MICHAEL, Cottenham, Market Gardener. King-  
ston-upon-Hull. Pet. May 19. Ord. May 19.

PARKER, N. H., Birmingham, Commission Agent. Birming-  
ham. Pet. April 14. Ord. May 21.

PITCHER, FREDERICK, New Tredegar, Grocer. Tredegar.  
Pet. May 19. Ord. May 19.

POLLOCK, THOMAS, Pontypridd, Glam., Travelling Draper.  
Pontypridd. Pet. May 19. Ord. May 19.

REES, HORACE VICKARS, Chichester-roads, Chancery-lane  
Publisher. High Court. Pet. Nov. 8. Ord. May 19.

STEVENS, SAMUEL JAMES, Port Talbot, Glam., Fruitier.  
Neath. Pet. April 27. Ord. May 19.

WELLS, HARRY ANSTRUTHER, Regent-st., Fine Art Dealer.  
High Court. Pet. Jan. 24. Ord. May 19.

*Amended Notice substituted for that published in the  
London Gazette of April 15, 1921.*

RICHTIG, ESTHER, Lower Clapton, High Court. Pet.  
March 4. Ord. April 12.

## ADJUDICATION ANNULLED.

CARTER, FRANK RICHARD, Farnborough, Surgeon Dentist.  
Guildford. Adjudication July 1. 1913. Annulment  
May 5, 1921.

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